

712-21
557g

Merchants Accounts:

O R,
The *ITALIAN* METHOD
O F
BOOK-KEEPING.

Set forth in so clear a Light, that any Person, of a tolerable Capacity, may easily make himself Master thereof.

EXEMPLIFIED IN
Thirty-seven CASES in *Domestic* Trade, and Nineteen in *Foreign*,

AND PLANN'D
By a *Waste-Book*, *Journal*, and *Ledger*;

So that any young *Merchant* or *Accountant* may, if he's at a Loss how to place any Transaction in Business to Account, by looking amongst the *Cases*, find one answerable to his own Business at any Time transacted; and, by inspecting the *Journal* for the same *Case*, will immediately find by it how that Transaction ought to be placed to Account; there being seldom or ever any Thing happening in Business, but what will be illustrated by some one of the said *Cases*.

Herein are also contained,

Sixteen Cases in *Company Accounts*,

Shewing how to place any Thing to Account, whether bought, sold, or barter'd for, &c. in *Company*.

A L S O
GENTLEMEN'S ACCOUNTS,

SHEWING

How to keep their *Rentals*, their *Receipts*, and *Payments*, in every Kind; and also how to draw up a *general Balance* at any Time, which shall prove their *Rentals* to have been regularly kept, the *Arrears* truly made out, and all *Receipts* and *Payments* duly entered, or *e contra*.

By THOMAS LAZONBY, Schoolmaster,
Of Burton-Agnes, in Yorkshire;

Where young Persons may be boarded and instructed in what is herein recited, also in any of the most useful Branches in MATHEMATICKS.

T O R K :

Printed for the AUTHOR, by N. NICKSON, in *Coffee-Yard*;
And Sold by Messrs. STABLER and BARSTOW, Bookfellers, in *Onse-gate*;
And also by J. HODGES, Bookfeller, in *Fleet-street*, London.

M.DCC.LVII.

4



TO ALL
GENTLEMEN and MERCHANTS,

AND TO ALL
Stewards, Book-keepers, and Accountants,

THIS
T R E A T I S E

Is (with due Respect and Submission)

Most humbly DEDICATED *and* PRESENTED,

By their most humble Servant,

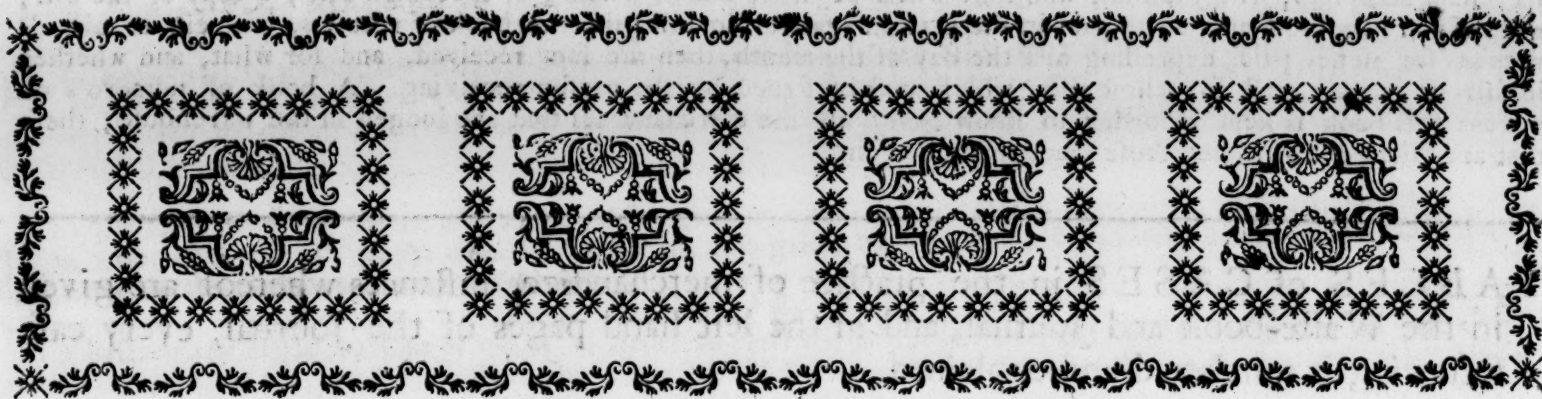
Thomas Lazonby.



T H E

P R E F A C E.

THIS subject has been treated of by men of learning and ingenuity; yet, I cannot forbear observing, that Accountants, for whose use and convenience I write, have long been at a loss, for want of a methodical introduction, suited to the capacities of beginners, and adapted to the practice in which they are employed. Their task becomes more difficult, when only the memory is loaded with stiff rule and precept, than when the judgment is called in, and the consequences of practice are shewn to flow naturally, easily, and coherently, from the plain and distinct grounds laid down before. So I have here plainly and practically shewn the true method of *Book-keeping*; and in such a manner, that any who has had but little practice, may readily come to a right understanding thereof. Also, I hope it will be found a very good and easy method for persons who instruct youth in this branch, to make use of the *Waste-book*, *Journal*, and *Ledger*, being no more than what a pupil ought to practice at school, except the left-hand pages in the *Journal*, whereon are placed instructions how to enter every transaction, standing opposite on the right-hand page in the *Ledger*; which is chiefly intended readily to remind a young practitioner at any time upon a demur, how such and such transactions ought to be placed to account. In the left-hand pages of the *Waste-book*, where you have the casting up, or calculating of the amounts of several parcels of wares, &c. are performed by decimal arithmetick; it being the shortest and readiest way of answering those questions that arise by trade or commerce. I hope the reader, whether Gentleman or Merchant, desiring to be master in either accounts, will read over what I have herein said concerning the balancing, both in Gentlemen's and Merchants Accounts, each being a help to demonstrate the other. The Gentlemen's accounts may appear at first to the reader to be a long method, they being here carried on for three half-year's, which occasions three Rental-books, as I was not able to give a full specimen of the work without; but upon a close examination and right understanding thereof, he will find them the shortest compleat method that can be practised. Also, whoever has occasion to keep those accounts, may make their book of Receipts, book of Payments, Cash-book, and Balance-book, so large as to contain eight or ten year's accounts, or more, as they please; tho' at the same time the accounts are balanced every year. In the Balance-book, one balance will refer to the other, quite thro' the book; and in Journal-book of receipts, and Ditto of payments: also, Cash-book will shew that the accounts has been closed to such a day, and began their run again for another year same time, which a Gentleman may look into at any time hereafter, if required.



MERCHANTS ACCOUNTS:

O R,

The *ITALIAN* METHOD of BOOK-KEEPING.



MERCHANTS ACCOUNTS by way of Debtor and Creditor (commonly called Italian book keeping) which is so regular and precise, that at any time the merchant may be resolved what he gaineth or loseth by every particular person he dealeth with, or merchandize he dealeth in, and consequently what he is worth at any time.

IT is requisite for an accountant to be well skilled in arithmetic, at least as far as the rules of three, and of practice. Every account whether drawn in the way of Dr and Cr or not, always implies a Dr, that is, the person or thing owing; and a Cr, that is, the person or thing due unto. There is nothing done in the way of commerce, or dealing between man and man, but it is the charging of the one, the Dr, to the discharging of the other, the Cr.

Books necessary for a merchant to keep, if a great dealer, are,

First, The *WASTE-BOOK*, wherein is entered all the several transactions in merchandize, whether bought, sold, or barter'd; as also goods shipt, or advice receiv'd of their sale, if a foreign trade be used, &c. This book being several men's accounts of receipts and payments placed together promiscuously; the chief use is to remind the book-keeper, that such and such transactions are to be posted into the Journal and Ledger, &c.

The *JOURNAL* is the book into which every thing is posted out of the Waste-book, and ought to be fairly written, and in such a style as shall shew how to enter every account in the Ledger, Dr or Cr.

LEDGER is the chief book of accounts, and that wherein all accounts meet; and are placed Dr on the left hand page, and Cr on the right; so that the folio's on the right and left hand in this book are numbered alike, because the same account is placed on both sides. To this book you must have an alphabet, for the ready finding of every man's account, having a page for so much space as there is occasion for each letter. Let the account of stock, as *per* inventory, have the first place in the Ledger, and next the account of cash, and then the account of charges of merchandize; after that the account of household expences; then the particular accounts as they follow in your inventory; and after these the several accounts of men, wares, and voyages, &c. as they occur in your practice. In this book you must also keep an account of profit and loss.

The *CASH-BOOK*, is that wherein is entered all the money you receive upon any account, on the left hand folio; and likewise all the cash you pay on the right hand folio. And you may once a month, or oftener, sum up the account of cash received and paid, carrying the sum total, and making a reference from the folio of the Cash-book, to the account of cash in the Ledger; which account, without this book, might swell too big, supposing every particular was enter'd there.

Book of household expences, wherein should be enter'd the charge of apparel, rent of your dwelling house, pocket expences, servants wages, &c. and once a month transfer'd into the creditor-side of your cash-book, and then into the debtor-side of the Ledger.

HAVE also a book of the charges of merchandize, wherein to enter the charges of custom, freight, warehouse, postage of letters, portorage, cartage, wharfage, books of accounts, &c. once a month transferring the total, as before-mentioned, for household expences.

AND likewise a book of factories or invoices, which is an account of goods shipt or sent to your factor, or received from him, &c. In this book enter the goods sent, or shipt, to be sold for your account, with the value, and time sent, on the left hand folio. And as you receive advice of their sale, enter the same on the right hand folio; so you may readily see, how the account stands in that particular.

MERCHANTS ACCOUNTS.

BESIDES these books, the merchant ought to have a book, wherein to enter copies of all letters he sendeth, or receiveth upon the account of Trade. Also a pocket-book, to take the minutes of what business you do abroad, for ease of the memory, and to avoid error. A bill-book, or small book, wherein to enter all bills of exchange the merchant accepteth, with the sum, and time when payable, and to whom; or if foreign bills, a copy of the bill; and as you pay the same, write paid in the margin against the bill paid. A book of receipts, wherein to take all receipts for money paid, expressing first the day of the month, then the sum received, and for what, and whether in full or in part, and for whose use, which must be signed by the person receiving. A book of numero's of wares: this book is kept in order to know easily all the merchandizes that are lodged in the warehouse, those that are taken out of it, and those that remain therein.

TABLES of CASES in the practice of merchandize, instances whereof are given in the Waste-book and Journal, and in the left hand pages of the Journal, every case following is numbered and explained.

DOMESTIC TRADE.

- 1 When ready money is paid for wares.
- 2 When ready or present money is receiv'd for wares.
- 3 Wares sold, and an assignment accepted for them, to receive the money of another at a set time.
- 4 When money is paid to a Cr by assignment.
- 5 Wares sold, part for ready money, and part at a fixt time.
- 6 When money is taken up at interest.
- 7 Money lent upon interest.
- 8 Wares bought, part for ready money, and the rest to be paid at an appointed time.
- 9 Money received by the death of a friend, &c.
- 10 When Wares are bought to be paid for at a certain time.
- 11 When obliged to pay money by the death of a friend.
- 12 When money is paid for a debt.
- 13 Wares sold, to be paid for at a certain time.
- 14 When money is received for a debt.
- 15 When a debt due to me is satisfied by an assignment upon another.
- 16 Wares bought in barter for other wares.
- 17 Money received by an assignment.
- 18 Sundry parcels of wares bought for ready money.
- 19 When part of a debt is paid, and a discharge given in full.
- 20 Wares sold, to be paid for at several times.
- 21 Wares bought, to be paid for at several times.
- 22 When money is paid for part of a ship.
- 23 Sundry parcels of wares sold for ready money.
- 24 Wares bought on time, and booked, and afterwards ready money paid upon rebate.
- 25 Wares sold on time, and booked, and afterwards ready money received upon rebate.
- 26 When you let out part of a ship at so much per week or month, or when any profits thereof are received.
- 27 When in payment of a debt, goods are sold to the Cr more in value than the debt, and he returneth the over-plus.
- 28 Wares bought, and an assignment given for them to be paid at a set time.
- 29 Wares bought and paid for, part in ready money, part at time, and the rest by assignation.
- 30 Wares sold, for part ready money, part at time, and the rest by assignation.
- 31 When part of a debt is received by composition, and a discharge given in full.
- 32 When, in lieu of a debt, goods are received, whose value is more than the debt, and which surplus is returned in cash immediately.
- 33 Wares bought for part other wares and part ready money.
- 34 Wares sold for part other wares and part ready money.
- 35 When interest is paid by me for money, and the principal continued. (See Journal July the 6th, in the following accounts.)
- 36 When interest money is received by me, and the principal continued. (See Journal July the 7th)
- 37 When you sell your part in a ship. (Journal December the 27th.)

FOREIGN TRADE.

- 1 When you receive advice from your factor, that goods formerly consign'd to him are sold.
- 2 When Wares are received, in return from my factor or correspondent.
- 3 When advice is received from beyond sea, of a bill drawn on some person here by my factor, for the value deliver'd there, and the contents not received till afterwards.
- 4 When money is received upon insurance.
- 5 When wares are shipt off.
- 6 When charges of goods shipt off are entered.
- 7 When goods that are insured by you are lost.
- 8 When wares are bought upon time, and shipt before entry in the books.
- 9 When money is paid for insurance.
- 10 When you receive advice of your goods being lost.
- 11 When goods insured to you are lost.
- 12 When abatement is made by your factor for defect in goods formerly sold.
- 13 When I order my factor beyond sea to shipt off goods to my factor at another place.
- 14 When wares are bought for ready money, and immediately shipt off before entry.
- 15 When advice is received that my factor at one place has drawn a bill on my factor at another place.
- 16 When the contents of a bill is received here, and I thereupon draw the same on my factor, to pay to the order of him that paid me.
- 17 When I deliver a bill here, drawn upon my factor beyond sea, and receive not the contents till some time after.
- 18 When money is received presently, which is the content of a bill drawn on some person here, by my factor.
- 19 When money is returned by me beyond sea, to my factor or correspondent.

Of balancing your books, in order to know how much cash, wares, and debts, you have; what debts you owe, and what you have gain'd by trading.

ALL accounts of goods, or wares, where all that were bought are sold, are closed with profit and loss, which is entered on the debtor-side of the account, if you gain thereby; or on the creditor-side, if you lose. All accounts of men are closed with balance on the debtor-side, if you owe to them; and on the creditor-side, if they are indebted to you.

ALL accounts of wares where all that were bought are not sold, are closed with profit and loss, and balance; that is, with profit and loss on the debtor-side, for the sum gain'd by what is sold; and with balance on the creditor-side, for what the goods remaining unsold cost.

To balance any single account of wares, in order to close the said account: First, observe whether all that were bought are sold, if not, must first place the wares unsold on the creditor-side, at the price they cost, with these words, "by balance unsold such a quantity so much," if you are balancing every account in order to balance your books; but if it is only to carry that account to another page in the Ledger, there being no more room there to carry on your said account, you must say, "by balance transferred to such a folio," as you intend to carry your account to; then sum up the Dr and creditor-sides on a piece of waste paper, and take their difference, which is the balance of that account, and must be entered on that side which happens to be the least sum; if it is the debtor-side it is gain, and must be inserted on the debtor-side in these words, "to profit and loss so much;" and if it is the creditor-side it is loss, and must be inserted on that side, "by profit and loss so much;" and so carried on to the account of profit and loss, where, if gain, must be entered on the creditor-side, if loss on the debtor-side. And to balance any man's account, when closed, is only to add up the Dr and creditor-side, as before directed; and if the balance falls on the creditor-side, he is so much indebted to you, and will be inserted thus, "by balance due to me;" if on the debtor-side, "to balance due to him so much."

AND to balance your whole Ledger. First, Close and balance all the several accounts of men, wares, and voyages, if you use a foreign trade, in order as they lie, except that of stock, and the account of profit and loss. Secondly, Where you find any account closed with profit and loss, carry that sum to the account of profit and loss, entering the particulars of gain on the Cr, and of loss on the debtor-side, ever observing to make profit and loss Cr for all gains, and Dr for all losses. Thirdly, Close the account of profit and loss with Dr to, or Cr by stock, and carry the foot of the account to the contrary side of the account of stock; that is, carry the balance, if gain, to the account of stock on the Cr, if loss, to the debtor-side; and then sum up the Dr and creditor-sides, and balance the account of stock, which balance, if on the debtor-side, is the true value of your present estate, when your debts are paid. Lastly, Carry the balance of the account of stock to the account of balance at the end of the Ledger, and enter it on the creditor-side: and having also balanced the account of cash, transfer that balance to your account of balance on the debtor-side: and so in every account as they lie, where you find any balance of wares unsold, or monies due to you on the creditor-sides, place them on the debtor-side of the balance account; and likewise where you find any money owing to any person by you on the debtor-side, enter them on the creditor-side of the account of balance: then sum up the Dr and creditor-sides of the account of balance, and if they agree, your books have been kept right, if not, you have made some mistake in your accounts, which must be found out. If you take a little pains, and apply these instructions to the Ledger-book, where you'll find every account balanced, I don't doubt of your coming to a right understanding in the balancing of your books.

N. B. Your present stock, and what you owed when you began the account now balanced, will be always equal to your stock when your account began, and what you have gained since, to the day the general balance is made. For your former stock, and what you have gained since, must be your present stock; as in your account of stock, you'll find your former neat stock, debts deducted, is 5301 l. 4 s. 6 d. and have gained since, as appears by the account of profit and loss, 708 l. 7 s. 4 ½ d. the sum of which is 6009 l. 11 s. 10 ½ d. your present stock. But, because the method of the account of stock requires it, to your gross stock, when you began your account, add what you have since gained, the sum will be just so much more than your present neat stock, as the sum you owed when your accounts began; which if you therefore add to your present stock, the sum must be equal to your former gross stock, and the sum gained since. As for example:

For if 5611 l. 17 s. made less by 310 l. 12 s. 6 d. added to 5708 l. 7 s. 4 ½ d. be equal to 11009 l. 11 s. 10 ½ d.
Then 5611 l. 17 s. added to 5708 l. 7 s. 4 ½ d. is equal to 11009 l. 11 s. 10 ½ d. added to 310 l. 12 s. 6 d.

DIRECTIONS shewing how to apply the general balance to a new inventory.

RULE out your inventory, as at the beginning of the Waste-book; and write down the common form, with the several sums of money, wares, and debts; the total whereof appears to be 13397 l. 12 s. 4 ½ d. Enter down your present cash, and then the particulars of your wares, as they lie in order. Then the several debts due to you, naming the persons and their totals, casting up all in general, which will be 13397 l. 12 s. 4 ½ d. Then take an account of all those debts which are due from you, to the several persons you are indebted to, and cast them up by themselves, which will be 2388 l. 0 s. 6 d. Then proceed to the inventory of the new Journal, making sundry accounts Dr to stock for so much cash, wares, and debts, owing to you, &c. And in your Ledger, stock must be made Cr by sundry accounts for so much cash, wares, and debts, owing to you, &c. And on the contrary, making stock Dr to sundry accounts due to sundry persons. Then enter in your Ledger your respective accounts one after another, as they lie in this new inventory, forgetting not to enter the account of profit and loss, household expences, charges on merchandize, and other necessary business, which may arise by your trade or calling. If you take care of your last balance till the next, so that you may apply to it upon any occasion, may omit making an inventory, because the balance is the same, shewing at the time it is made what you are possessed of, what you are worth, and also what you owe; and may state your new Ledger from it the same as an inventory.

It is chiefly practised amongst merchants, to Dr all the wares they import with the money paid for insuring; and also when they stand their own insurers, the sum the goods might have been insured for. And in so doing they have no occasion for any insurance account, except they themselves insure; and then must only Cr that account for all the cash received for insuring, and Dr for all the money they pay for such goods being lost which they insured.
For

For when they pay money for insuring their goods, and make the goods Dr to cash for that sum, cash must be made Cr: and when they stand their own insures, and charge the goods Dr to the sum they might have had them insured for, profit and loss must be made Cr for the same sum: otherwise the accounts will not balance, because of a wrong entry. But in the subsequent accounts, I having not exemplified the insurance account in the manner as above; nor have been so particular in it as I might: I have, as follows, explained the keeping of that account in the most correct and clearest method; viz. I grant the account of insuring, and getting goods insured, carried on as above, may appear to be right, it coming so near the general rule (all things received, or the receiver, are Dr to the things delivered, or the deliverer), and answering the general balance. It appears very plain, that when money is paid for goods, the goods received are Dr to the money delivered. But here is a chance, the money is delivered, and the goods may, or may not, be received; so at the time you insure, you cannot tell whether you shall gain or lose by insuring; and therefore it must be necessary you should keep an account of this chance. For as it is ever at a person's option, whether he will insure or not; so it is a charge which may, or may not, be upon the wares, and ought to be considered as a thing in dispute, be, or be not; and is no more than a person's keeping an account of his wagers, which every man ought to do that keeps regular accounts; and the title of the account in your Ledger must be "Wagers Dr;" for so soon as a person shall bet a wager, upon a supposition that the money is down, the account of wagers in the Ledger must be made Dr to cash for that sum; and if it is won, must then be made Cr with the sum won upon that bet, in the same account; so that account will inform him at any time what he gains or loses by wagering: and so it must be in keeping an insurance account, since no man is under a necessity of insuring. Therefore when ever you pay money for goods insured, you must make the insurance account Dr to cash for money; and when you take money for insuring, you must make the said account Cr. When you stand your own insurer, you must, if you want to know what you gain or lose by so doing, make the wares Dr for the money you ought to have paid for insuring them, if you had insured them, and the insurance account Cr thereby. And in this manner of proceeding, you have in the insurance account, what you have paid for having goods insured, what you have received for insuring, and also where you have stood your own insurer; and consequently it doth appear in the same account, what you have gained or lost by insuring wares, by having wares insured, and by standing your own insurer. Also merchants carrying on the said account after this manner, it will appear where ever the one person's account stands Dr to cash, for so much money paid to such a person, &c. the other will stand Cr in his said account for the same sum, which ought to do in every particular account, or are not entered according to the true method of Book-keeping; which is design'd that one man's account, should prove the other upon occasion with whom he deals; so in case of any mistake between merchants, the accounts themselves will readily shew it, when compared, if they are properly entered.

SOME persons I know have made this objection; That if they don't charge the goods Dr, to the money they pay for insuring, they may be led into an error by the sale thereof. I answer, That every person is obliged to take the price for his goods that market will afford him he sells them at, the profit arising from the goods he buys, being not limited but by the sale; and that if he buys a parcel of goods for ever so little money, he is not under an obligation of selling them under the market; and therefore that is a matter of consideration, before he buys any goods, what they will cost him at such a market, and also what they may be sold for there. So in case you buy a parcel of goods for 50*l.* and pay 20*l.* for insuring them, and after sell the goods for 70*l.* it will appear in the account of them goods that you have gained 20*l.* when you say you have gained nothing, by reason you paid 20*l.* for the said goods insuring, which ought to have been charged to the goods as a debt upon them. I answer, you have gained 20*l.* by the goods, as they are come safe to hand, and sold for 70*l.* which cost you no more than 50*l.* but you have lost 20*l.* by insuring them, which you was willing to do, rather than stand the chance of losing 50*l.* to gain 20*l.* so this is to be understood in accounts, that the profit of those goods are not more than the hazard of losing them; what you having gained by the goods is lost by insuring, and so entered; and not to be explained in any single account. The case is much the same, supposing you import several parcels of the same goods, and by the sale thereof gain 100*l.* and suppose you lose one parcel of those goods, in coming from the same port, to the value of 50*l.* them goods must be made Cr for their value at prime cost, by profit and loss for what is lost, to certify in that account, how all the wares are disposed of which were bought, as you must have them before you can lose them, and are entered Dr in your books so soon as they become yours; so it will appear that you have gained 100*l.* in the account of them wares, when you say you have only gained 50*l.* upon account of that loss, which is most properly charged in the account of profit and loss; being more reasonable it should be imputed to chance than to the goods; and is to be understood as the most correct manner of Book-keeping.

OTHERS set light by any method which can be set forth in Merchants Accounts, because they are of opinion, that amongst several merchants, different methods of Book-keeping are practised: which is a great mistake, and must be for want of a right understanding in the true method of Book-keeping, by such persons who revise different men's accounts, and make such reports. For the general rule in Book-keeping is without exception; so that every person that keeps such accounts, as will inform him at any time what he gains or loses, by every particular article he deals in; and also prove the same by a general balance, which is the intent of Book-keeping, do certainly enter every thing in their accounts alike, howsoever clouded it may be to some, by the Ledger being broke into several books, and also the Journal, with different titles on accounts, &c. And I do believe any person dealing ever so largely, may have his accounts kept in a Waste-book, Journal, and Ledger; as to the Waste-book, there will never be any occasion to refer to it, after once posted into the Journal and Ledger, except a mistake should arise, or be in dispute, the Journal and Ledger containing the whole accounts. As to a book of factories, pocket book, &c. which I have before recommended, are only memorandum-books; book of household expences, cash-book, and book of charges of merchandize, are part of the Ledger, and ought to be posted into it once a month; or may be entered in the Journal, posted from thence, and the others omitted: and in my opinion, it would be great satisfaction to a dealer to have all his accounts in two books, and great ease to a book-keeper. For in case a merchant has twenty books concerned in keeping his accounts, they all imply no more than a Journal and Ledger. As to a retail merchant, though it may not be practicable to Cr every account, with every penny-worth of goods they sell, I think it may not be so to Cr every account of wares, for all goods bought into the shop to be sold, at the money they are worth by wholesale, and shop Dr thereby; and also shop Cr by the cash taken therein, and cash Dr thereto. And so in the account of wares, you have what is gained by the goods sold by wholesale, and deliver'd into the shop; and also what you gain *per cent.* by retail, in the shop account.

FROM what has been said, it being evident that Book-keeping is founded upon a general Rule not liable to any exception; therefore any accountant who desires to be a master of this art, which I hope by the help of this book he easily may attain to. He must first diligently read over the following accounts, beginning at the Waste-book, and observing, first, how the inventory is posted into the Journal and Ledger, then every transaction as are supposed to occur in trade; after which you may turn to the instruction how to balance your books; and thereby first observe the balancing of every single account; secondly, profit and loss, then stock; and after that the general balance,

drawn

MERCHANTS ACCOUNTS,

5

drawn up to prove the accounts whether they have been correctly kept or not. And having the book by him, when at any time in practice, he is overset to place any transaction to account, must look among the cases before recited, wherein he will find one answerable to his own; which will refer him to the Journal, and the date thereof to the Waste-book, and the figures in the margin to the Ledger; where he has a full example how to place that transaction to account, in the Waste-book, Journal, and Ledger.

Note. In the 10th page of the Ledger-book of those examples of Book-keeping, you'll find the account of stock, and profit and loss brought on, also a general balance drawn up to the end of February; which does not stop the run of the accounts, but is design'd only to shew, that any merchant may, every month, or every two months, as he pleases, balance his accounts upon a sheet of loose paper, in order to see how his affairs stand; and not stop the run of his accounts till the year's end, or any time hereafter, when he shall think convenient to close his books.

WASTE-BOOK.

The WASTE-BOOK of me A. B. of Burton, merchant, containing all my dealings from the first day of January, 1754.

An INVENTORY taken January the 1st, containing all my estate in cash, wares, and debts, which I have this day; and also what debts are owing by me to others.

BY the agreement of my former Ledger, cash, and cash-book, I find I have in cash		—	—	2500	00	00
Yorkshire cloth 84 pieces, viz.						
Pieces				l.	s.	
32	Of fine broad, at 12 l. 12 s. per piece			403	4	663 04 00
52	— $\frac{3}{4}$ yard wide, at 5 l. per piece			260	0	
50	Spanish cloth, at 22 l. per piece					1100 00 00
124	Colchester bays, at 4 l. 6 s. per piece					533 04 00
165	kerseys, at 2 l. per piece					330 00 00
Norwich wares, 66 pieces, viz.						
				l.	s.	
24	Of crape, at 18 s. per piece			21	12	
10	Double camlets, at 3 l. 10 s. per piece			35	00	
15	Single ditto, at 2 l. 14 s. per piece			40	10	
17	Calimancoes, at 1 l. 16 s. per piece			39	12	
66	in all, which amounts to					127 14 09
Voyage to Gibraltar, consign'd to Peter Quick, my factor there.						
18	Of anterines, at 6 l. per piece			108	00	
35	paragons			122	00	
25	barateens, at 3 l. per piece			75	00	
15	grograms, at 3 l. 10 s. per piece			52	10	
93	in all, which amounts to					357 15 00
						5611 17 00
Thus far of the credit of my stock, or estate, viz. what I have, or is due to me; now follows the debt of my estate, viz. what I am indebted to several persons.						
To Mr. Benjamin Dalton, due the 12th of this instant				159	17	06
To Mr. George Croft, to balance his account in my former Ledger				140	00	09
To Christopher Simpson, Esq; due the 14th instant				10	15	00
						310 12 06

The end of the INVENTORY.

WASTE-BOOK.

N. B. These sides left blank, for casting up the amounts of the several transactions in merchandize.

15 pieces, at $\overset{l.}{3.45}$ per
 $\underline{15}$
 $\pounds. 48.75 : 15s.$

10 fays, at $\overset{l.}{25}$ per
 $\underline{10}$
 $\pounds. 25$

15 pieces, at $\overset{l.}{13}$ per
 $\underline{15}$
 $\pounds. 195$

12 pieces, at $\overset{l.}{11}$ per
 $\underline{12}$
 $\pounds. 12$

7 pieces, at $\overset{l.}{3.6}$ per
 $\underline{7}$
 $\pounds. 23.2$

6 pieces, at $\overset{l.}{4} \overset{s.}{2} \overset{d.}{6}$ per
 $\underline{6}$
 $\pounds. 24.15.0$

10 pieces, at $\overset{l.}{2} \overset{s.}{5}$ per
 $\underline{10}$
 $\pounds. 22.10$

50 pieces, at $\overset{l.}{23.25}$ per
 $\underline{50}$
 $\pounds. 1162.50 : 10s.$

8 pieces, at $\overset{l.}{4}$ per
 $\underline{8}$
 $\pounds. 32$

5 pieces, at $\overset{l.}{3}$ per
 $\underline{5}$
 $\pounds. 15$

At $5l. 10s.$ per cent. what 1000
 $\underline{5}$
 $10s. \text{ is } \frac{1}{2} \text{ of a } l. \quad \begin{matrix} 5000 \\ 500 \end{matrix}$
 $\underline{55 | 00}$ per annum.
 $27 | 10s.$

500l. at $6l.$ per cent.
 $\underline{6}$
 $\pounds. 30 | 00$ per annum.
 $\pounds. 15 | 00$

100 pieces, at $\overset{l.}{21.75}$
 $\underline{100}$
 $\pounds. 2175.00$

W A S T E B O O K.

7

		l.	s.	d.
Burton, January 2, 1754.				
Bought of James Kirk the Exeter wares following, to pay ready money; viz.				
Pieces				
15	Of sempiternums, at 3 <i>l.</i> 5 <i>s.</i> per piece	48	15	
10	— says, at 2 <i>l.</i> 10 <i>s.</i> per piece	25	00	
25	in all, which amounts to	73	15	00
Ditto				
Sold Samuel Turner, 15 pieces of Yorkshire cloth, fine broad, at 13 <i>l.</i> per piece, ready money amounts				
		195	00	00
The 3d				
Sold Edward King, the Norwich wares following, for ready money; viz.				
Pieces				
12	Of crare, at 20 <i>s.</i> per piece	12	00	
7	— single camlets, at 3 <i>l.</i> 6 <i>s.</i> per piece	23	02	
19	in all, which amounts to	35	02	00
January the 4th, Sunday.				
The 5th.				
Sold Alderman Croft, mercer, the following wares; viz.				
Pieces				
6	Double camlets, at 4 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i> per piece	24	15	
10	Callimancoes, at 2 <i>l.</i> 5 <i>s.</i> per piece	22	10	
16	in all, amounts to	47	05	00
For which, Ditto Croft hath given me an assignment on Benjamin Adams, to be paid in ten Days, which I have accepted.				
Ditto				
Sold Benjamin Brown, 50 pieces of Spanish cloth, for ready money, at 23 <i>l.</i> 5 <i>s.</i> per piece				
		1162	10	00
Ditto				
Mr. George Croft hath assigned the 140 <i>l.</i> due to him from me by balance, to Samuel Oldman, which I have paid Ditto Oldman accordingly				
		140	00	00
The 6th.				
Sold Mrs. Mary Maud, the following Exeter wares; viz.				
Pieces				
8	Of sempiternums, at 4 <i>l.</i> per piece	32	00	
5	— says, at 3 <i>l.</i> per piece	15	00	
13	in all	47	00	00
Have received in part 10 <i>l.</i> the remainder which is 37 <i>l.</i> to be paid the 13th instant.				
Ditto.				
Borrow'd of Christopher Simpson, Esq; 1000 <i>l.</i> for six months, for which I am to pay interest at the rate 5 $\frac{1}{2}$ <i>l.</i> per cent. per annum. The principal received is entered in account of cash, folio 1st				
		1000	00	
The interest for six months amounts to				
		27	10	
		1027	10	00
The 7th.				
Lent Thomas Odd the sum of 500 <i>l.</i> for six months, at 6 <i>l.</i> per cent per annum. The principal lent entered in cash-book, or the account of cash, folio 1st				
		500	00	
The interest for six months is				
		15	00	
		515	00	00
Ditto				
Bought of Samuel Kirk, 100 pieces of Spanish Cloth, at 21 <i>l.</i> 15 <i>s.</i> per piece, 1000 <i>l.</i> whereof have paid down, the rest being 1175 <i>l.</i> is to be paid in 15 days				
		2175	00	00
The 8th.				
Have received in cash 7000 <i>l.</i> left me at my father's death; but must pay out of it 2000 <i>l.</i> to my sister Anne, upon demand				
		7000	00	00

WASTE-BOOK.

	C.	qrs.	lb.
At 65s. 4d what	8	3	21
	65		
	520	d.	
4d. is $\frac{1}{2}$ of a s.	2	8	
2 qrs. is $\frac{1}{2}$ an C.	32	8	
1 is $\frac{1}{2}$ of 2 qrs.	16	4	
14lb. is $\frac{1}{2}$ of 1 qr.	8	2	
7 is $\frac{1}{2}$ of 14lb.	4	1	
	58	3	11
	£. 29	3	11

	C.	qrs.	lb.
At 44s. 4d. per C. what	12	1	17
	44		
	528	d.	
4d. is $\frac{1}{2}$ of a s.	4		
1 qr. is $\frac{1}{2}$ of an C.	11	1	
14lb. is $\frac{1}{2}$ of 1 qr.	5	6	$\frac{1}{2}$
2 is $\frac{1}{2}$ of 14lb.	0	9	$\frac{1}{2}$
1 is $\frac{1}{2}$ of 2	0	4	$\frac{3}{4}$
	54	9	9 $\frac{3}{4}$
	£. 27	9	9 $\frac{3}{4}$

C.
9. 3214285
At . . . 1. 4 l. per
£. 13. 04999990 : 1 s.

21. 5 s.
10 pieces.
21 | 5.
£. 10 | 15 s.

27 pieces.
3. 6 l.
162
81
£. 97. 2 : 4 s.

30 pieces.
4 l.
£. 120

17. 5 l.
15 pieces.
£. 262. 5 : 10 s.

22. 5 l.
50 pieces.
£. 1125. 0

8. 75 l.
36
5250
2625
£. 315. 00

W A S T E - B O O K.

9

Burton, January the 9th, 1754.
Bought of Mr. Baley, the following grocery wares, to be paid for in 10 days, as per agreement; viz.

	l.	s.	d.
2 chefts of double refin'd fugar, qt. neat 8 C. 3 qrs. 21 lb. at 3l. 5s. 4d. per C. wt. amounts to	29	03	11
3 chefts of single refin'd Do. neat qt. 12 C. 1 qr. 17 lb. at 2l. 4s. 4d.	27	09	09 ³ / ₄
2 chefts of raisins in the sun, neat qt. 9 C. 1 qr. 8 lb. at 28s. per C. wt.	13	01	00

69 14 08³/₄

Which I am to pay in 10 days, per agreement.

January the 11th, Sunday.

The 12th.			
Paid my sifter Anne the 2000l. left her by my father's will	2000	00	00
The 13th.			
Paid Mr. Benjamin Dalton the 159l. 17s. 6d. due to Ditto Dalton, from me, on the balance of his account in my former Ledger	159	17	06
Ditto.			
Sold Mr. Cold 10 pieces of fine crape, to be paid for the 15th instant, at 21s. 6d. per piece	10	15	00

The 14th.			
Receiv'd of Mrs. Mary Maud the 37l. left unpaid the 6th instant	37	00	00
The 15th.			
Given Christopher Simpson, Esq; an assignment upon Mr. Cold, to pay Ditto Simpson 10l. 15s. upon demand	10	15	00
The 16th.			
Bartered with Mr. Cool, 5 pieces of calimanco, for 10 pieces of fine crape, at 21s. 6d. per piece	10	15	00
The 17th.			
Receiv'd in cash 47l. 5s. of Mr. Croft, by an assignment from Benjamin Adams, as in full from Ditto Adams	47	05	00

January the 18th, Sunday.

The 19th.			
Bought of Mr. Croft, several parcels of wares for ready money, viz.			
Pieces		l.	s.
27 Of drugget, at 3l. 12s. per piece		97	04
30 — sagathee, at 4l. per piece		120	00
15 — fine holland, at 17l. 10s. per piece		262	10
72 in all			

479 14 00

The 20th.			
Paid Mr. Bayley 60l. and he has given me a discharge in full for 69l. 14s. 8 ³ / ₄ d. his wares being damaged before they came to my hands	60	00	00

The 21st.			
Sold Mr. Downs 50 pieces of Spanish Cloth, at 22l. 10s. per piece; to be paid for at several payments, as per agreement; the first on the 12th of February next	1000		
The second upon the 20th of March, 1754	100		
The third upon the 20th of April, 1755	25		

1125 00 00

The 22d.			
Bought of Mr. Edward 36 pieces of ordinary holland, at 8l. 15s per piece; to be paid for at several payments, viz.			
The first upon December the 20th, 1754	100		
The second upon the 30th Ditto	100		
The third upon the 25th of January following	115		

315 00 00

Ditto.			
Bought of Mr. Simon South the fourth part of a ship, called the Flying Eagle, for 500l. and have paid Ditto South in cash	500	00	00

WASTE-BOOK.

8 pieces.

3 l.

£. 24

1. 25 l.

10 pieces.

£. 12. 5 : 10s.

3. 75 l.

7 pieces.

£. 26. 25 : 5 s.

15. 275 l.

60 bags.

£. 916. 500 : 10s.

916. 5 l.

3 l. the interest of 100 for 6 months, at 6 l. per cent.

£. 27 | 49. 5 : 10 s.

s. 9 | 90

d. 10 | 80

qrs. 3 | 2

l. s.

916 10

27 10

£. 889 00

13. 5 l.

17 pieces,

£. 229. 5. 10s.

229. 5 l.

3 l.

£. 6 | 88. 5 : 10 s.

s. 17 | 70

d. 8 | 4

qr. 1 | 6

l. s. d.

229 10 0

6 17 8

232 12 4

60 bags.

20 l.

£. 1200

WASTE-BOOK.

41

Burton, January 23, 1754.

Sold Mr. Francis Field, 8 pieces of single camlets. at 3*l.* per piece, to be paid for in ten days time, as per agreement

24 00 00

The 24th.

Sold Mr. Drab, several parcels of wares for ready money; viz. Norwich wares.

Pieces						<i>l.</i>	<i>d.</i>
4	Of double camlets, at 4 <i>l.</i> per piece	—	—	—	—	16	00
10	— fine crape, at 1 <i>l.</i> 5 <i>s.</i> per piece	—	—	—	—	12	10
2	— ordinary ditto, at 1 <i>l.</i> per piece	—	—	—	—	2	00
2	— calimancoes, at 2 <i>l.</i> per piece	—	—	—	—	4	00
18	in all	—	—	—	—	34	10
Exeter wares.							
5	— fays, at 3 <i>l.</i> per piece	—	—	—	—	15	00
7	— sempiternums, at 3 <i>l.</i> 15 <i>s.</i> per piece	—	—	—	—	26	05
12	in all	—	—	—	—	41	05

75 15 00

January the 25th, Sunday.

The 26th.

Bought of Mr. George Wilson, 60 bags of hops, at 15*l.* 5*s.* 6*d.* per bag, to be paid for in six months

916 10 00

Ditto.

Mr. George Wilson has discounted with me 27*l.* 10*s.* to pay him ready money, for the 60 bags of hops, bought of Ditto Wilson, which I have paid him in ready money accordingly

889 00 00

The 27th.

Sold Mr. Benjamin Dalton, 17 pieces of Yorkshire cloth, fine broad, at 13*l.* 10*s.* per piece, to be paid at six months

229 10 00

Ditto

Discounted with Mr. Benjamin Dalton, 6*l.* 17*s.* 8*d.* to pay ready money, for the 17 pieces of fine broad cloth, sold Ditto Dalton this day, for which he has paid me accordingly

222 12 04

Ditto.

Have let out my $\frac{1}{4}$ part of the ship, the Flying Eagle, at 5*l.* per month, to the East India company, and they are to stand to all charges and repairs

The 28th.

Sold Samuel Kirk, 60 bags of hops, at 20*l.* per bag, 1200*l.* discounted with Ditto Kirk, for the Spanish cloth, bought the 7th instant
Ditto Kirk has paid me the overplus

1200 00 00

The 29th.

Bought of Mr. Henry Hall 100 pieces of fine black Yorkshire cloth, at 10*l.* per piece
For which I have given Ditto Hall an assignment on Mr. Downs, to pay him the 12th of February next, which Ditto Downs hath accepted.

1000 00 00

February the 1st, Sunday.

WASTE-BOOK.

25 pieces. 2.5	35 pieces. 2l.	17 pieces. 3l.	2.5l. 20 pieces.	3.25l. 15 pieces.	75l. 30 pieces.
<u>125</u> 50	<u>£.70</u>	<u>£.51</u>	<u>£.50.0</u>	<u>£.48.75 : 15s.</u>	<u>£.22.50 : 10s.</u>
<u>£.62.5 : 10s.</u>					

2.5l.
100 pieces.
£.250.0

25l.
20
£.5.00

14.75l.
40 pieces.
590.00

82.8571428 C. 5.6l.	27 pieces. 4l.	464 108
49 71428568 414 2857140	£.108	Difference 356
<u>463.99999968</u> £.464		

6.25l. 52	2.25l. 30 pieces.	25 pieces. 3.5
12 50 312 5	£.67.50 : 10s.	12 5 75
<u>£.325.00</u>		<u>£.87.5 : 10s.</u>

24 pieces.
4.5
12 0
96
£.108.0

4.625l.
50 pieces.
£.231.250 : 5s.

		l.		s.	d.
Burton, February the 2d, 1754.					
Bought of Mr. George Wilson, the following Norwich wares; viz.					
Pieces		l.		s.	
25	Of paragons, at 2l. 10s. per piece	—	62	10	
35	— calimancoes, at 2l. per piece	—	70	00	
17	— anterines, at 3l. per piece	—	51	00	
20	— barateens, at 2l. 10s. per piece	—	50	00	
25	— single camlets, at 2l. 10s. per piece	—	62	10	
15	— double ditto, at 3l. 5s. per piece	—	48	15	
20	— grograms, at 3l. per piece	—	60	00	
30	— crapes, at 15s. per piece	—	22	10	
187	in all, which cost	—	427	05	00
For which have paid Ditto Wilson, in part		—	103	05	
Have given him an assignment on Mr. Field, which is accepted, for		—	24	00	
The rest, which is 300l. to be paid on February the 10th, 1755, per agreement		—	300	00	
		—	427	05	00
The 4th.					
Sold John Gott, 100 pieces of kerfies, at 2l. 10s. per piece.		—	250	00	00
For which Ditto Gott hath paid ready money, in part		—	200		
Ditto Gott hath given an assignment on Benjamin Adams, which I have accepted, for		—	20		
Remains unpaid 30l. which Ditto Gott is to pay me, as per agreement, the 10th instant		—	30		
		—	250	00	00
The 7th.					
Received of Benjamin Adams, 5l. by composition at 5s. in the pound, for his debt of 20l. and have given Ditto Adams a discharge in full		—	5	00	00
February the 8th, Sunday.					
The 10th.					
Bought of John Gott, 40 pieces of Yorkshire cloth, fine broad, at 14l. 15s. per piece		—	590	00	00
For which have paid Ditto Gott in ready money		—	560		
And he has discounted with me for his debt due to me		—	30		
		—	590	00	00
The 11th.					
Bought of Mr. Robert Wilson, 14 hogsheds of tobacco, neat qt 82C. 3qrs. 12lb. at 5l. 12s. per C. wt.		—	464	00	00
Sold Ditto Wilson, 27 pieces of drugget, at 4l. per piece		—	108		
Paid Ditto Wilson in cash		—	356		
		—	464	00	00
The 13th.					
Sold Mr. Call, 52 pieces of Yorkshire cloth, $\frac{3}{4}$ wide, at 6l. 5s. per piece		—	325	00	00
Bought of Ditto Call, Exeter wares, viz.					
Pieces		l.		s.	
20	Of sempiternums, at 3l. per piece	—	60	00	
30	— fays, at 2l. 5s. per piece	—	67	10	
25	— perpetuanoes, at 3l. 10s. per piece	—	87	10	
75	in all, amounts	—	215		
Received of Ditto Call, the overplus		—	110		
		—	325	00	00
February the 15th, Sunday.					
The 17th.					
Sold John Foster, 24 pieces of Colchester bays, at 4l. 10s. per piece, for ready money		—	108	00	00
The 18th.					
Sold James Lurt, 50 pieces of Colchester bays, at 4l. 12s. 6d. per piece		—	231	05	00
To pay upon demand,		—			

W O A S T - E - B O A K .

6 5 pieces.
2.61.
39 0
130
£.169.0

33.491 C.
2.675 l.
167 455
2344 37
20094 6
66982
£. 89.588.425 : 11s. 9d.

4.525 l.
50 pieces.
£.226.250

19.5 C. in 1 Foth. 2 6 Foth. 14 C.	C. I. C. I.
1310	If 19.5 : 13.5 : 521.625 : 361.125
390	13.5
C. 521.0	260.8125
	6781 125
	191
	219
	243

33.491 C.
28725 l.
167455
66982
23 4437
66982
£. 91.262975 : 5s. 3d.

1488.375 pieces.
52 d. per piece.
2976 750
74418 75
12 | 77395.500
644 | 9 : 7 1/2 d.
£. 322 9 : 7 1/2

W A S T - H - B O O K .

25

Burton, February the 20th, 1754.
Sold David Goodwin 65 pieces of kerfies, at 2l. 12s. per piece
To pay at six months.

l. s. d.
169 00 00

The 21st
Bought of Peter Johnson, 8 sacks of galls, viz.
N^o 1. qt. 3 3 21
2. — 4 1 23
3. — 4 2 12
4. — 3 3 26
5. — 4 1 20
21 1 18
Gross 34 0 27
Tare 0 3 0
Neat 33 1 27, at 53s. 6d. per C.
To pay at three months.

N^o 6. qt. 3 3 9
7. — 4 1 12
8. — 4 2 16
12 3 9
21 1 18
34 0 27

89 11 09

February the 22d, Sunday.

The 23d.
Sold Robert Dawson, the remaining 50 pieces of Colchester bays, at 4l. 10s. 6d. per piece
To pay upon demand.

226 05 00

The 25th.
Bought of John Martin, 160 pigs of great lead, qt. 26 Fother, 14 C. 2 qrs. 14lb. at 13l. 10s. per Fother
To pay $\frac{1}{2}$ ready money, viz. 180 11 3
And the other $\frac{1}{2}$ at three months 180 11 3
361 02 06

361 02 06

The 27th.
Sold and deliver'd to Robert Ings, the 8 sacks of galls, bought the 21st instant, qt. neat 33 C. 1qr. 27lb.
at 54s. 6d. per C. amounts to
To pay upon demand.

91 05 03

February the 29th, Sunday.

N. B. In the remaining part of this year's trade, is omitted, for the most part, the daily occurrences in domestic trade: the instances hereafter entered relating to foreign trade.

March the 1st.
Received advice from Peter Quick, my factor at Gibraltar, that he hath sold to sundry persons for my account, 62 pieces of Norwich wares; the neat proceeds of which, as by the particulars in his account on the file, are 1488 $\frac{3}{4}$ pieces of $\frac{8}{9}$, the exchange at 5 $\frac{1}{2}$ l. per piece, makes sterling

322 09 07 $\frac{1}{4}$

WASTE-BOOK.

45.625 C.

7 pieces of $\frac{1}{4}$ per C

319.375

52 d.

638750

1596875

12 | 16607.500

138 | 3 : 11 $\frac{1}{2}$ £. 693 : 11 $\frac{1}{2}$

1178 pieces.

4.25 s. per piece.

5890

2356

4712

5006.50

£. 2506:6

45.625 C.

2

£. 91.250 : 5s.

25 pieces.

2.5 l.

125

50

£. 62.5 : 10s.

3.25 l.

15

£. 48.75 : 15s.

73 l.

30

£. 22.50 : 10s.

2.25 l.

16 pieces.

£. 36.00

W A S T E - B O O K,

17

Burton, March the 2d, 1754.
 Received from my factor, Peter Quick, at Gibraltar, by my order, and on my proper account, 12 chests of figs, containing 45 C. 2 qrs. 14 lb. neat; which at 7 pieces of $\frac{8}{9}$ per C. the exchange at 52d. per piece, is

l.	s.	d.
69	03	11½

The 4th.
 Peter Quick, my factor at Gibraltar, hath remitted to me 1178 pieces of $\frac{8}{9}$, payable here at ten days after sight, by Mr. Nathaniel Simpson, for value deliver'd there to Quintilian Waffer, the 15th of December last; the exchange at 51d. per piece $\frac{8}{9}$, makes sterling

250	06	06
-----	----	----

The 6th.
 Have this day insured Mr. King's goods, value 500l. on board the Thomas and Mary, John Seaman master, bound for Dantzick, in Poland, for the sum of 30l. for which Ditto King hath paid me in cash

30	00	00
----	----	----

The 10th.
 Sold Mr. George Collison, 12 chests of figs, neat qt. 45 C. 2 qrs. 14 lb. at 2l. per C. which amounts to

91	05	00
----	----	----

For which Ditto Collison hath paid in part

Remains unpaid 40l. which he hath agreed to pay me the 25th of March, 1755

51	5	
40	0	

91	05	00
----	----	----

The 22d.
 Have this day shipt on board the William and Mary, Mr. Knight master, bound for Galicia in Spain, several parcels of Norwich wares, consign'd to Thomas Knipe, my factor there, as follows; viz.

Pieces		l.	s.	d.
25	Of paragons, at 2l. 10s. per piece	—	—	62 10
35	— calimancoes, at 2l. per piece	—	—	70 00
17	— anterines, at 3l. per piece	—	—	51 00
20	— barateens, at 2l. 10s. per piece	—	—	50 00
25	— single camlets, at 2l. 10s. per piece	—	—	62 10
15	— double camlets, at 3l. 5s. per piece	—	—	48 15
20	— grograms, at 3l. per piece	—	—	60 00
30	— crapes, at 15s. per piece	—	—	22 10

187 pieces in all, which cost

427	05	00
-----	----	----

Have paid custom for the 187 pieces of Norwich wares, consign'd to Thomas Knipe, at Galicia

7	0	0
---	---	---

To cash paid wharfage, cramage, &c.

0	3	0
---	---	---

To cash paid cartage to the key

0	1	6
---	---	---

7	04	06
---	----	----

The 29th.
 Received of Mr. Downs the second payment, as per agreement of January the 21st

100	00	00
-----	----	----

April the 7th.
 Have receiv'd advice that the goods insured of Mr. King's are lost, value

500	00	00
-----	----	----

The 22d.
 Received of Mr. Downs the third and last payment in full for Spanish cloth, sold the 21st of January

25	00	00
----	----	----

May the 11th.
 Bought of Mr. Nathaniel Simpson, the following goods, for which I am to pay him in 12 months, by agreement; and have shipt them on board the ship, call'd the Sea-Horse, Mr. Gott master, bound for Gibraltar, consign'd to Peter Quick, my factor there; viz.

Pieces		l.	s.	d.
25	Of superfine druggets, at 4l. per piece	—	—	100
16	— ferges, at 2l. 5s. per piece	—	—	36
41	pieces, which cost	—	—	136 00 0
	To cash paid custom	—	—	1 10 0
	To cash paid wharfage, cramage, &c.	—	—	0 02 6

137	12	06
-----	----	----

The 18th
 Have receiv'd advice that the Norwich wares on board the William and Mary, consign'd to Thomas Knipe, my factor at Galicia, are come safe to his hands.

WASTE-BOOK.

12l.
50 pieces.
£. 600

Vide the 6th of January.

Vide January the 7th.

2.1l.
50 dozen.
£. 105.0

2436 pieces.
50d.
12 | 121800
1015 | 0
£. 507 10s.

2164
.3125
1 0820
25 968
649 2
£. 676.2500 : 5s.

WASTE-BOOK.

19

				l. s. d.		
Burton, May the 20th, 1754.						
Sold Peter Johnson, 50 pieces of black Yorkshire cloth, at 12l. per piece	—	—	—	600	00	00
Discounted with Ditto, for the 8 sacks of galls, bought February the 21st	—	—	89 11 9			
Received of Ditto Johnson the overplus	—	—	510 8 3	600	00	00
The 24th,						
Christopher Simpson, Esq; hath insured my goods now on board the ship, called the Sea-Horse, Mr. Gott, master, for this present voyage, bound for Gibraltar, for the sum of 10l. provided they be lost, Ditto Simpson is to pay me, upon demand, 150l.						
Paid Ditto Simpson, in cash	—	—	—	10	00	00
The 28th						
Sold John Martin, 20 pieces of Yorkshire cloth, fine broad, at 15l. per piece	—	—	—	300	00	00
Discounted with him for my debt due May the 25th	—	—	180 11 3			
Received of Ditto Martin, in part	—	—	19 8 9			
The rest he is to pay at six months	—	—	100 0 0	300	00	00
June the 16th.						
Have this day received advice that my goods on board the ship, called the Sea Horse, Mr. Gott, master, consign'd to Peter Quick, my factor at Gibraltar, are lost, viz. 41 pieces, value				137	12	06
Christopher Simpson, Esq; insured the goods now lost, value, with charges	—	—	—	137	12	06
July the 2d.						
Have received advice from my factor, Peter Quick, at Gibraltar, that he has abated Mr. Zealand 2l. 10s. in the goods he formerly sold him, being defective				2	10	00
The 3d						
Have ordered Thomas Knipe, my factor at Galicia, to ship off those Norwich wares to Peter Quick, my factor at Gibraltar; viz.						
Pieces				l.	s.	
12	Of paragons, at 2l. 10s. per piece	—	—	30	00	
17	— calimancoes, at 2l. per piece	—	—	34	00	
7	— anterines, at 3l. per piece	—	—	21	00	
10	— barateens, at 2l. 10s. per piece	—	—	25	00	
12	— single camlets, at 2l. 10s. per piece	—	—	30	00	
10	— double camlets, at 3l. 5s. per piece	—	—	32	10	
10	— grograms, at 3l. per piece	—	—	30	00	
30	— crapes, at 15s. per piece	—	—	22	10	
108	in all	—	—	225	00	00
The 6th.						
Have paid Christopher Simpson, Esq; 27l. 10s. being the interest of 1000l. for six months, lent me the 6th of January last, at 5½l. per cent. per annum				27	10	00
The 7th						
Received of Thomas Odd 15l. the interest of 500l. for six months, lent him the 7th of January last, at 6l. per cent. per annum				15	00	00
August the 5th.						
Bought of Mr. Owen, for ready money, 50 dozen of hats, at 42s. per dozen, and have shipped them off on board the ship, called the Royal Sailor, Mr. Flood master, bound for Galicia, in Spain, consign'd to Thomas Knipe my factor there; viz.						
50 dozen of hats, at 42s. per dozen	—	—	—	105	00	
Paid custom	—	—	—	2	10	
Wharfage, crantage, &c.	—	—	—	0	05	
				107	15	00
The 20th						
Received advice from Peter Quick, my factor at Gibraltar, that he hath sold to sundry persons for my account, 86 pieces of Norwich wares; the neat proceeds of which, as by the particulars in his account on the file, are 2436 pieces of $\frac{8}{9}$, the exchange at 50d. per piece $\frac{8}{9}$, makes sterling				507	10	00
September the 8th						
Received advice from Thomas Knipe, my factor at Galicia, that he hath sold to sundry persons, for my account, 73 pieces, of Norwich wares, and 50 dozen of hats; the neat proceed of which, as by the particulars in his account on the file, is 2164 pieces of Spanish millrees, the exchange at 6s. 3d. per piece millree, makes sterling				676	05	00

WASTE-BOOK.

1000 pieces, at 4s. 5d.

4

4000

4d. is $\frac{1}{4}$ of a s. 333 : 4d.1 is $\frac{1}{4}$ of 4d. . . 83 : 4

4416 : 8

£. 22016 : 8

3125l.

500 pieces.

£. 1562500 : 5s.

3083333l. per piece.

100 pieces.

£. 30.83333 : 16s. 8d.

2125l.

1000 pieces.

£. 212.5 : 10s.

22.5l.

40 pieces.

£. 900.0

8.9375 C.

3.5l.

446875

268125

£. 31.28125 : 5s. 7 $\frac{1}{2}$ d.

12.392857 C.

2.5l.

61964285

24785714

£. 30.9821425 : 19s. 7 $\frac{3}{4}$ d.

9.3169642 C.

30s.

27 9.5089260

13 19.508926 : 6d.

12.125l.

5 bags.

£. 60.625 : 12s. 6d.

WASTE-BOOK,

21

				l.	s.	d.
Burton, September the 21st, 1754.						
Received advice that Thomas Knipe, my factor at Galicia, has drawn a bill on Peter Quick, my factor at Gibraltar, payable to Mr. Zealand ten days after sight, for 1000 pieces of $\frac{8}{9}$, the exchange at 53d. per piece $\frac{8}{9}$, makes sterling				220	16	08
October the 11th.						
Received 156l. 5s. of Mr. George Gouge, for my bill drawn on Thomas Knipe, my factor at Galicia, payable to Messieurs Milton and King, at Galicia, two months after date, for 500 pieces of Spanish millrees, the exchange at 6s. 3d. per millree, makes sterling				156	05	00
The 22d.						
Delivered a bill to Mr. Nathaniel Simpson, of London, merchant, drawn on Thomas Knipe, my factor at Galicia, for 100 pieces of Spanish millrees, payable to Mr. George Simpson, at Galicia, or by his order, two months after date, the exchange at 6s. 2d. per millree, makes sterling				30	16	08
November the 1st.						
Received of Mr. Oliver Prince, by bill of exchange, payable at sight, for the value paid at Galicia, by Thomas Knipe, my factor there, to Mr. Quintin Prince, the sum of				325	00	00
The 11th.						
Paid Mr. Leonard Knight, of London, merchant, 212l. 10s. for his bill of exchange, drawn on Walter Wotten, at Gibraltar, payable upon sight to Peter Quick, my factor there, for 1000 pieces of $\frac{8}{9}$, the exchange at 51d. per piece $\frac{8}{9}$, makes sterling				212	10	00
December the 24th.						
Bought of John Martin, 40 pieces of Spanish cloth, at 22l. 10s. per piece				900	00	00
The 27th.						
Sold my $\frac{1}{4}$ part in the Flying Eagle to the East-India company, for 600l. ready money, and the said company hath paid me for the use of my part in the said ship, for 11 months, at 5l. per month; viz.						
To cash for my part in the said ship				600		
To ditto for eleven months service				55		
				655	00	00
The 31st.						
Bartered with Mr. Croft, grocery wares for 5 bags of hops, as follows; viz.						
2 casks of double refin'd sugar, neat qt. 8 C. 3 qrs. 21 lb. at 3l. 10s. per C. wt.				31	5	$7\frac{1}{2}$
3 casks of single ditto, qt. 12 C. 1 qr. 17 lb. at 2l. 10s. per C. wt.				30	19	$7\frac{3}{4}$
2 ditto of raisins in the sun, qt. 9 C. 1 qr. 7 lb. at 1l. 10s. per C. wt.				13	19	6
				76	04	$09\frac{1}{4}$
For 1 bag of superfine hops				15	12	$3\frac{1}{2}$
5 bags ordinary ditto, at 12l. 2s. 6d. per bag				60	12	6
				76	04	$09\frac{1}{4}$



JOURNAL.

The JOURNAL of me A. B. of Burton, merchant, containing all my dealings from the first day of January, 1754.

An INVENTORY taken January the 1st, 1754, of my estate, in money, wares, and debts, this day owing unto me; and also of what debts are owing by me.		l.	s.	d.
1	Sundry accounts debtor to stock, the sum of 561 l. 17 s. for value in cash, wares, and debts, owing to me this day.			
1	Cash for so much in hand	—	—	2500 00 00
3	Yorkshire cloth 84 pieces, viz.			
1	Pieces		l.	s.
32	Of fine broad, at 12 l. 12 s. per piece	—	403	4
52	— $\frac{3}{4}$ yard wide, at 5 l. per piece	—	260	0
84	in all, amounts to	—	—	663 04 00
3	50	— Spanish cloth, at 22 l. per piece	—	1100 00 00
1	124	— Colchester bays, at 4 l. 6 s. per piece	—	533 04 00
3	165	— kerseys, at 2 l. per piece	—	330 00 00
1	Norwich wares, 66 pieces, viz.			
4			l.	s.
1	24	Of crape, at 18 s. per piece	—	21 12
10	— Double camlets, at 3 l. 10 s. per piece	—	35	0
15	— Single ditto, at 2 l. 14 s. per piece	—	40	10
17	— Calimancoes, at 1 l. 16 s. per piece	—	30	12
66	in all, which cost	—	—	127 14 00
3	Voyage to Gibraltar, consign'd to Peter Quick, my factor there.			
1	Norwich wares remaining unfold, viz.			
18	Of anterines, at 6 l. per piece	—	108	0
35	— paragons	—	122	5
25	— barateens, at 3 l. per piece	—	75	0
15	— grograms, at 3 l. 10 s. per piece	—	54	10
93	in all, which amounts to	—	—	357 15 00
1	Stock is debtor to sundry accounts 310 l. 12 s. 6 d. due to several persons, viz.			
1	To Mr. Benjamin Dalton, due the 12th of January next	—	—	159 17 06
5	To Mr. George Croft, to balance his account in my former Ledger	—	—	140 00 00
1	To Christopher Simpson, Esq; due the 14th of January next	—	—	10 15 00
5	The end of the INVENTORY.			
		310	12	06

Note, The figure in the margin shews in what page of the Ledger every sum, or parcel of wares is enter'd; the figure above the little line always referring to the debtor-side, and that below to the creditor-side; every parcel or transaction being always past in the Ledger with a double entry, viz. Dr or debtor, Cr or creditor: For which this is the general rule, all things received, or the receiver, are debtor to things delivered, or the deliverer.

		l.	s.	d.
1st Case.	<i>Wares bought for ready money.</i>			
4.	Make Exeter wares Dr to cash for 25 pieces, bought of James Kirk, for ready money, in the Ledger	73	15	00
1.	And cash Cr by Exeter wares, in the Cash-book, or account of cash, in your Ledger, the sum of	73	15	00
2d. ---	<i>Ready money received for wares.</i>			
1.	Make cash Dr to Yorkshire cloth, for 15 pieces sold to Samuel Turner, for ready money	195	00	00
1.	And Yorkshire cloth Cr by cash in your Ledger	195	00	00
	<i>See direction the 2d.</i>			
1.	Cash Dr to Norwich wares for 19 pieces	35	02	00
3.	Norwich wares Cr by cash the sum of	35	02	00
3d. ---	<i>Wares sold, and an assignment accepted for them, to receive the money of another person upon a set time</i>			
4.	Make Benjamin Adams, to whom the assignment is made, Dr to Norwich wares for 16 pieces sold Alderman Croft	47	05	00
3.	And Norwich wares Cr by Ditto Adams	47	05	00
	<i>See direction the 2d.</i>			
1.	Cash Dr to Spanish cloth, for 50 pieces sold to Benjamin Brown for ready money	1162	10	00
2.	Spanish cloth Cr by cash	1162	10	00
4th. ---	<i>Money paid to a creditor by assignment.</i>			
3.	Mr George Croft Dr to cash paid Samuel Oldman, by assignation of Ditto Croft	140	00	00
1.	Cash Cr by Ditto Croft paid Ditto Oldman, by assignation	140	00	00
5th. ---	<i>Wares sold part for ready money, and part at a fix'd time.</i>			
1.	Cash Dr to Exeter wares received of Mrs. Maud in part	10	00	00
4.	Ditto Maud Dr to Exeter wares left unpaid	37	00	00
4.	Exeter wares Cr by fundry accounts	47	00	00
6th. ---	<i>Money taken up at interest.</i>			
	<i>Note, This account must be enter'd in two places of the Ledger, and in one of the Cash-book, or in the account of cash.</i>			
1.	Cash Dr to Christopher Simpson, Esq; for principal	1000	00	00
5.	Profit and loss Dr to Ditto for the interest	27	10	00
4.	Ditto Simpson Cr by fundry accounts	1027	10	00

JOURNAL

(2) 25

Burton, January the 2d, 1754.				l.	s.	d.
4	Exeter wares Dr to cash 73 ^l 15s. for 25 pieces bought of James Kirk, for ready money, viz.					
1	Pieces					
15	Of sempiternums, at 3 ^l 5s. per piece			48	15	
10	— says, at 2 ^l 10s. per piece			25	00	
25	pieces in all, which amounts to					73 15 00
	Ditto.					
1	Cash Dr to Yorkshire cloth, fine broad 195 ^l being for 15 pieces sold for ready money, to Samuel Turner, at 13 ^l per piece					195 00 00
2						
	<i>She 3</i>					
	Ditto.					
1	Cash Dr to Norwich wares, 35 ^l 2s. being for 19 pieces, sold Edward King, for ready money, viz.					
3	Pieces					
12	Of crape, at 1 ^l per piece			12	00	
7	— single camlets, at 3 ^l 6s. per piece			23	02	
19	in all, which amounts to					35 02 00
	January the 4th, Sunday.					
	The 5th.					
4	Benjamin Adams Dr to Norwich wares 47 ^l 5s. being for 16 pieces sold Alderman Croft, viz.					
3	Pieces					
6	Of double camlets, at 4 ^l 2s. 6d. per piece			24	15	
10	— calimancoes, at 2 ^l 5s. per piece			22	10	
16	in all					47 05 00
	For which Ditto Adams hath given me his bill, payable in ten days, by assignment of Ditto Croft.					
	Ditto.					
1	Cash Dr to Spanish cloth, for 50 pieces sold Benjamin Brown, for ready money, at 23 ^l 5s. per piece					1162 10 00
2						
	Ditto.					
3	Mr. George Croft Dr to cash 140 ^l being the balance of his account in my former Ledger, due to him, which have paid Samuel Oldman, by assignation of Ditto Croft					140 00 00
1						
	The 6th.					
1-4	Sundry accounts Dr to Exeter wares 47 ^l for 13 pieces, sold Mrs. Mary Maud, viz.					
4	Pieces					
8	Of sempiternums, at 4 ^l per piece			32	00	
5	— says, at 3 ^l per piece			15	00	
13	in all					47 00 00
	Cash Dr for 10 ^l receiv'd in part of Ditto Maud					10 00
	Ditto Maud Dr for 37 ^l she is to pay the 13th instant					37 00
						47 00 00
	Ditto.					
1-5	Sundry accounts Dr to Christopher Simpson, Esq; 1027 ^l 10s. for 1000 ^l borrow'd of Ditto Simpson, for six months, at 5 ¹ / ₂ per cent. per annum					1027 10 00
4	Cash for the principal					1000 00
	Profit and loss for the interest					27 10
						1027 10 00

Directions for Ledger Entries.

			l.	s.	d.
7th Cafe.	<i>Money lent upon interest.</i>				
5.	Thomas Odd Dr to fundry accounts		515	00	00
1.	Cash Cr by Ditto Odd for the principal		500	00	00
5.	Profit and loss Cr by Ditto Odd for the interest coming due		15	00	00
8th. - - -	<i>Wares bought part for ready money, and the rest to be paid at an appointed time.</i>				
2.	Spanish cloth Dr to fundry accounts		2175	00	00
1.	Cash Cr by Ditto cloth, paid in part		1000	00	00
5.	Samuel Kirk Cr by Ditto cloth, left unpaid		1175	00	00
9th. - - -	<i>Money received by the death of a friend.</i>				
1.	Cash Dr to my father's last will		7000	00	00
5.	Profit and loss Cr by my father's last will		5000	00	00
4.	Sister Anne Cr by Ditto will, upon demand		2000	00	00
10th. - - -	<i>Wares bought, to be paid for at a certain time.</i>				
6.	Grocery wares Dr to Mr. Baley		69	14	08 $\frac{3}{4}$
6.	Ditto Baley Cr by grocery wares		69	14	08 $\frac{3}{4}$
11th. - - -	<i>Being obliged to pay money by the death of a friend.</i>				
4.	Sister Anne Dr to my father's will, paid her in full		2000	00	00
1.	Cash Cr by Ditto will, paid sister Anne		2000	00	00
12th. - - -	<i>Money paid for a debt.</i>				
3.	Mr. Benjamin Dalton Dr to cash		159	17	06
1.	Cash Cr by Ditto Dalton		159	17	06
13th. - - -	<i>Wares sold, to be paid for at a certain time.</i>				
6.	Mr. Cold Dr to crape, or Norwich wares, for 10 pieces sold		10	15	00
3.	Crape, or Norwich wares, Cr by Ditto Cold		10	15	00
14th. - - -	<i>Money received for a debt.</i>				
1.	Cash Dr to Mrs. Mary Maud		37	00	00
4.	Ditto Mrs. Maud Cr by cash		37	00	00
15th. - - -	<i>A debt due to me satisfied by an assignment upon another.</i>				
4.	Christopher Simpson, Esq; Dr to Mr. Cold, on whom the assignment is charged		10	15	00
6.	Mr. Cold Cr by Christopher Simpson, Esq; the acceptor		10	15	00
16th. - - -	<i>Wares bought in barter for other wares.</i>				
4.	Crape Dr to calimanco		10	15	00
4.	Calimanco Cr by crape		10	15	00
N. B. If crape and calimanco had been two separate accounts in the Ledger, crape would have been made Dr to calimancoes for 10 pieces in the account of crape, and calimancoes Cr by crape for 5 pieces in the account of calimancoes; but being both under the title of Norwich wares, the one is made Dr and the other Cr in the same account in the Ledger.					

Burton, January the 7th, 1754.			l.	s.	d.
5	Thomas Odd Dr to sundry accounts 515l. lent him at interest for 6 months, at 6l per cent. per an.	515	00	00	
	To cash for the principal		500	0	0
1-5	To profit and loss for the interest		15	0	0
	Ditto.	515	00	00	
2	Spanish cloth Dr to sundry accounts 2175l. for 100 pieces bought of Samuel Kirk, at 21l. 15s.	2175	00	00	
	per piece				
1-5	To cash paid Ditto Kirk in part		1000	0	0
	To Ditto Kirk to be paid in 15 days		1175	0	0
	Ditto.	2175	00	00	
	The 8th.				
1	Cash Dr to sundry accounts 7000l. being left to me and to my sifter Anne, by our father's death	7000	00	00	
4-5	To profit and loss to myself		5000	0	0
	To my sifter Anne, upon demand		2000	0	0
	Ditto.	7000	00	00	
	The 9th.				
6	Grocery wares Dr to Mr Baley 69l. 14s. 8d. for 7 chests bought of Ditto Baley, viz.				
	2 chests of double refin'd sugar, qt. neat 8 C. 3 qrs. 21lb. at 3l. 5s. 4d. per C.	29	3	11	
6	3 chests of single refin'd Ditto, qt. neat 12 C. 1 qr. 17lb. at 2l. 4s. 4d. per C.	27	9	9 ³	
	2 chests of raisins in the sun, neat qt. 9 C. 1 qr. 8 lb. at 1l. 8s. per C.	13	1	0	
	Which I am to pay in ten days as per agreement.	69	14	08 ³	
	January the 11th, Sunday.				
	The 12th.				
4	Sister Anne Dr to cash 2000l. being her legacy left her by my father's will	2000	00	00	
	Ditto.				
	The 13th.				
3	Mr Benjamin Dalton Dr to cash 159l. 17s. 6d. being the balance of his account, due to him in my former Ledger, and have paid Ditto Dalton	159	17	06	
	Ditto.				
6	Mr Cold Dr to crape 10l. 15s. for 10 pieces sold Ditto Cold, at 21s. 6d. per piece, to be paid the 15th instant	10	15	00	
	Ditto.				
	The 14th.				
1	Cash Dr to Mrs Mary Maud 37l. left unpaid when she bought the 13 pieces of Exeter wares on the 6th instant	37	00	00	
4	Ditto.				
	The 15th.				
4	Christopher Simpson Esq. Dr to Mr Cold 10l. 15s. being part of a debt due to Ditto Simpson, and in full to this day from Mr Cold to me, by an assignment from me to Ditto Simpson upon Ditto Cold	10	15	00	
6	Ditto Cold				
	The 16th.				
3	Norwich wares, or crape, Dr to Ditto, or calimanco, 10l. 15s. being for 10 pieces of Ditto crape, had in barter for 5 pieces of calimanco	10	15	00	
3	Ditto.				

Directions for Ledger Entries.

			l.	s.	d.
17th Cafe.	<i>Money received by an assignment.</i>				
1.	Cash Dr to Benjamin Adams the assignment		47	05	00
4.	Ditto Adams the assignor Cr by cash		47	05	00
18th. - -	<i>Sundry parcels of wares bought for ready money.</i>				
6.	Druggets Dr to cash		97	04	00
6.	Sagathce Dr to cash		120	00	00
6.	Fine holland Dr to cash		262	10	00
1.	Cash Cr by sundry accounts		479	14	00
19th. - -	<i>Part of a debt paid, and a discharge given in full.</i>				
6.	Mr Baley Dr to sundry accounts		69	14	08 $\frac{1}{2}$
1.	Cash Cr by Mr Baley		60	00	00
5.	Profit and loss Cr by Ditto Baley		9	14	08 $\frac{1}{2}$
20th. - -	<i>Wares sold, to be paid for at several times.</i>				
7.	Mr Downs Dr to Spanish cloth		1125	00	00
2.	Ditto cloth Cr by Mr Downs		1125	00	00
21st. - -	<i>Wares bought, to be paid for at several times.</i>				
6.	Ordinary holland Dr to Mr Edwards		315	00	00
7.	Mr Edwards Cr by Ditto holland		315	00	00
22d. - -	<i>Money paid for part of a ship.</i>				
4.	Ship the Flying Eagle Dr to cash		500	00	00
8.	Cash Cr by $\frac{1}{2}$ part of Ditto ship		500	00	00
	<i>See Direction 13th.</i>				
7.	Mr Francis Field Dr to single camlets		24	00	00
3.	Ditto camlets Cr by Ditto Field		24	00	00
23d. - -	<i>Sundry parcels of wares sold for ready money.</i>				
1.	Cash Dr to sundry accounts		75	15	00
3.	Norwich wares Cr by 18 pieces		34	10	00
4.	Exeter wares Cr by 12 pieces sold		41	05	00

JOURNAL

(4) 29

Burton, January the 17th, 1754.		l.	s.	d.
1	Cash Dr to Benjamin Adams 47 <i>l.</i> 5 <i>s.</i> received of Mr Croft, by an assignment from Ditto Adams, being in full from Ditto Adams	47	05	00
4				
January the 18th, Sunday.				
The 19th.				
6	Sundry accounts Dr to cash 479 <i>l.</i> 14 <i>s.</i> being for several parcels of wares bought of Mr Croft, for ready money, viz.			
1	<i>Pieces</i>			
27	Of druggets, at 3 <i>l.</i> 12 <i>s.</i> per piece	97	4	0
30	— sagathees, at 4 <i>l.</i> per piece	120	0	0
15	— fine holland, at 17 <i>l.</i> 10 <i>s.</i> per piece	262	10	0
72	in all	479	14	00
The 20th.				
6	Mr Baley Dr to sundry accounts 69 <i>l.</i> 14 <i>s.</i> 8 <i>d.</i> being in full to Ditto Baley, viz.			
1-5	To cash paid Ditto Baley in part	60	0	0
	To profit and loss by composition, for damified wares bought of Ditto Baley the 9th instant	9	14	8 <i>d.</i>
		69	14	08 <i>d.</i>
The 21st.				
7	Mr Downs Dr to Spanish cloth, being for 50 pieces sold Ditto Downs, at 22 <i>l.</i> 10 <i>s.</i> per piece	1125	00	00
	To be paid for as follows, viz.			
2	The 1st payment upon the 12th of February next	1000	0	0
	2d upon the 20th of March after	100	0	0
	3d upon the 20th of April following	25	0	0
		1125	00	00
The 22d.				
6	Ordinary holland cloth Dr to Mr Edwards 315 <i>l.</i> being for 36 pieces bought of Ditto Edwards, at 8 <i>l.</i> 15 <i>s.</i> per piece	315	00	00
7	To be paid for as follows, viz.			
	The 1st payment upon the 20th of December	100	0	0
	2d upon the 30th Ditto	100	0	0
	3d upon the 25th of January, 1755	115	0	0
		315	00	00
Ditto.				
7	Ship call'd the Flying Eagle Dr to cash 500 <i>l.</i> being for the 4th part of Ditto Ship bought of Mr Simon South	500	00	00
1				
The 23d.				
7	Mr Francis Field Dr to Norwich wares 24 <i>l.</i> being for 8 pieces of single camlets sold Ditto Field, at 3 <i>l.</i> per piece	24	00	00
3	To be paid for in 10 days time, as per agreement.			
The 24th.				
1	Cash Dr to fundry accounts 75 <i>l.</i> 15 <i>s.</i> being for several parcels of wares sold to Mr Drab for ready money, as follows, viz.			
4-3	Norwich wares.			
	<i>Pieces</i>			
4	Of double camlets, at 4 <i>l.</i> per piece	16	0	0
10	— fine crape, at 1 <i>l.</i> 5 <i>s.</i> per piece	12	10	0
2	— ordinary Ditto, at 1 <i>l.</i> per piece	2	0	0
2	— calimancoes, at 2 <i>l.</i> per piece	4	0	0
18	in all	34	10	0
	Exeter wares.			
5	Of says, at 3 <i>l.</i> per piece	15	0	0
7	— sempiternums, at 3 <i>l.</i> 15 <i>s.</i> per piece	26	5	0
12	in all	41	5	0
		75	15	00

Directions for Ledger Entries.

					l.	s.	d.
24th	Cafe.	<i>Wares bought on time, and booked, and afterwards ready money paid upon rebate.</i>					
7.	Hops	Dr to Mr George Wilson			916	10	00
7.	Ditto	Wilson Cr by Hops			916	10	00
7.	Mr George Wilson	Dr to cash			889	0	0
7.	Ditto Wilson	Dr to profit and loss			27	10	0
1.	Cash	Cr by Mr George Wilson paid			889	0	0
5.	Profit and loss	Cr by Ditto Wilson for rebate			27	10	0
					916	10	00
25th.	--	<i>Wares sold on time, and booked, and afterwards ready money paid upon rebate.</i>					
3.	Mr Benjamin Dalton	Dr to Yorkshire cloth			229	10	00
2.	Ditto cloth	Cr by Ditto Dalton			229	10	00
8.	Cash	Dr to Mr Benjamin Dalton received			222	12	4
5.	Profit and loss	Dr to Ditto Dalton for rebate			6	17	8
3.	Ditto Dalton	Cr by cash received			222	12	4
3.	Ditto Dalton	Cr by profit and loss			6	17	8
					229	10	00
26th.	--	<i>Part of a ship let out at so much per month or week, or when any profits thereof are received.</i>					
8.	East India Company	Dr to the Flying Eagle, 5l. per month					
27th.	--	<i>In the payment of a debt goods are sold to the creditor more in value than the debt, and he returneth the overplus.</i>					
5.	Mr Samuel Kirk	Dr to Hops for a debt to him depending			1175		
8.	Cash	Dr to hops for the overplus			25		
7.	Hops	Cr by fundry accounts			1200	00	00
					1200	00	00
28th.	--	<i>Wares bought and an assignment given for them to be paid at a set time.</i>					
2.	Black Yorkshire cloth	Dr to Mr Downs			1000	00	00
7.	Ditto Downs	Cr by Mr Hall for 100 pieces of Ditto cloth			1000	00	00
29th.	--	<i>Wares bought and paid for, part in ready money, part at time, and the rest by assignation.</i>					
3.	Norwich wares	Dr to fundry accounts			427	05	00
7.	Mr George Wilson	Cr by Ditto wares unpaid			300	00	00
7.	Mr Field	Cr by Ditto Wilson, or wares			24	00	00
8.	Cash	Cr by Ditto wares, paid in part			103	05	00
					£. 427	05	00

JOURNAL

(5) 31

Burton, January the 25th, 1754, Sunday.

					l.	s.	d.
		The 26th.					
7	Hops Dr to Mr George Wilson	916l. 10s. being for 60 bags bought of Ditto Wilson, at 15l. 5s. 6d. per bag			916	10	00
7	To be paid for the 26th of July next.						
		Ditto.					
7	Mr George Wilson Dr to sundry accounts, being for 60 bags of hops bought of him for 916l. 10s. this instant, to pay at 6 months; but he has discounted 27l. 10s. to pay ready money.						
1-5	To cash paid Ditto Wilson			889	0	0	
	To profit and loss by discount			27	10	0	
		The 27th.			916	10	00
3	Mr Benjamin Dalton Dr to Yorkshire cloth	229l. 10s. being for 17 pieces of fine broad fold him at 13l. 10s. per piece			229	10	00
2	To be paid the 27th of July next.						
		Ditto.					
8-5	Sundry accounts Dr to Mr Benjamin Dalton	229l. 10s. being for 17 pieces of fine broad Yorkshire cloth fold him this day for 229l. 10s. to pay me in 6 months; but have discounted 6l. 17s. 8d. in the whole, to pay me ready money.					
3	Cash Dr to Ditto Dalton received in part			222	12	4	
	Profit and loss Dr to Ditto by discount			6	17	8	
		Ditto.			229	10	00
8	East India company Dr to ship the Flying Eagle	5l. per month by agreement, the said company paying all charges and repairs belonging to the 4th part of Ditto ship.					
		The 28th.					
5-8	Sundry accounts Dr to hops	1200l. being for 60 bags fold Mr Samuel Kirk, at 20l. per bag, as follows, viz.					
7	Ditto Kirk Dr to the balance of his account			1175	0	0	
	Cash Dr to the overplus			25	0	0	
					1200	00	00
		The 29th.					
2	Black Yorkshire cloth Dr to Mr Downs	1000l. being for 100 pieces bought of Mr Henry Hall, at 10l. per piece			1000	00	00
7	For which Mr Hall hath accepted an assignment upon Ditto Downs, and he hath given Ditto Hall his bill, payable the 12th of February next.						
		February the 1st, Sunday.					
		The 2d.					
3	Norwich wares Dr to sundry accounts	427l. 5s. being for 187 pieces bought of Mr George Wilson, as follows, viz.					
7.7.8	Pieces						
25	Of paragon, at 2l. 10s. per piece			62	10	0	
35	calimancoes, at 2l. per piece			70	0	0	
17	anterines, at 3l. per piece			51	0	0	
20	barateens, at 2l. 10s. per piece			50	0	0	
25	single camlets, at 2l. 10s. per piece			62	10	0	
15	double ditto, at 3l. 5s. per piece			48	15	0	
20	gograms, at 3l. per piece			60	0	0	
30	crapes, at 15s. per piece			22	10	0	
187	pieces in all				427	05	00
	To cash paid in part			103	5	0	
	To Mr Field, by assignment			24	0	0	
	To Ditto Wilson, to be paid for February the 10th, 1755			300	0	0	
					427	05	00

Directions for Ledger Entries.

					l	s.	d.
30th Cafe.	<i>Wares sold for part ready money, part at time, and the rest by assignation.</i>						
8.	Cash Dr to Kerfies	—	—	—	200		
8.	Ditto Gott Dr to Ditto left unpaid	—	—	—	30		
4.	Benjamin Adams Dr to wares by assignation	—	—	—	20		
3.	Kerfies Cr by sundry accounts	—	—	—		250	00 00
31st. - -	<i>Part of a debt received by composition, and a discharge given in full.</i>						
8.	Cash Dr to Benjamin Adams by composition	—	—	—	5		
5.	Profit and loss Dr to Ditto Adams by composition what was abated	—	—	—	15		
4.	Ditto Adams Cr by sundry accounts	—	—	—		20	00 00
32d. - -	<i>In lieu of a debt goods are received whose value is more than the debt, which surplus is returned in cash immediately.</i>						
2.	Broad cloth Dr to sundry accounts	—	—	—		590	00 00
8.	John Gott Cr by Ditto cloth for his debt depending	—	—	—		30	00 00
8.	Cash Cr by Ditto Gott the overplus	—	—	—		590	00 00
33d. - -	<i>Wares bought for part other wares and part ready money.</i>						
6.	Tobacco, or grocery wares Dr to sundry accounts	—	—	—		464	00 00
6.	Druggets Cr by tobacco	—	—	—	108		
8.	Cash Cr. by tobacco	—	—	—	356		
						464	00 00
34th - -	<i>Wares sold part for other wares, and part ready money.</i>						
4.	Exeter wares Dr to Yorkshire cloth	—	—	—	215		
8.	Cash Dr to ditto cloth	—	—	—	110		
2.	Yorkshire cloth Cr by sundry accounts	—	—	—		325	00 00
						325	00 00
	<i>See Direction 2d.</i>						
8.	Cash Dr to Colchester bays for 24 pieces	—	—	—		108	00 00
2.	Ditto bays Cr by cash	—	—	—		108	00 00
	<i>See Direction 13th.</i>						
9.	James Lurt Dr to Colchester bays for 50 pieces sold	—	—	—		231	05 00
2.	Ditto bays Cr by Ditto Lurt	—	—	—		231	05 00
	<i>See Direction 13th.</i>						
9.	David Goodwin Dr to kerfies for 65 pieces	—	—	—		169	00 00
3.	Kerfies Cr by Ditto Goodwin	—	—	—		169	00 00

JOURNAL

(6) 33

Burton, February the 4th, 1754.										l.	s.	d.	
8.8.4	Sundry accounts Dr to kerfies 250l. being for 100 pieces sold John Gott, at 2l. 10s. per piece										250	00	00
3	Cafh for the money received of Ditto Gott in part										—	200	—
	Benjamin Adams by assignment from Ditto Gott										—	20	—
	Ditto Gott to kerfies unpaid										—	30	—
											250	00	00
The 7th.													
8-5	Sundry accounts Dr to Benjamin Adams 20l. being in full for his debt, viz.										—	—	—
4	Cafh for 5l for composition, at 5s. the pound										—	5	—
	Profit and loss for the abatement										—	15	—
											20	00	00
February the 8th, Sunday.													
The 10th.													
2	Yorkshire cloth Dr to sundry accounts 590l. being for 40 pieces of fine broad, bought of John Gott, at 14l. 15s. per piece										590	00	00
8-8	To Ditto Gott, for a debt depending										—	30	—
	To cash for the overplus										—	560	—
											590	00	00
The 11th.													
6	Tobacco, or grocery wares Dr to sundry accounts 464l. being for 14 hogheads bought of Mr Robert Wilfon, neat qt. 82 C. 3 qrs. 12 lb. at 5l. 12s. per C.										464	00	00
6-8	To druggets sold Ditto 27 pieces, at 4l. per piece										—	108	—
	To cash for the overplus, paid him										—	356	—
											464	00	00
The 13th.													
4-8	Sundry accounts Dr to Yorkshire cloth 325l. for 52 pieces of $\frac{3}{4}$ yard wide sold Mr Call, at 6l. 5s. per piece										325	00	00
2	Exeter wares, being for 75 pieces bought of Ditto Call, viz.												
	Pieces.							l.	s.				
	20	Of sempiternums, at 3l. per piece						60	0				
	30	— fays, at 2l. 5s. per piece						67	10				
	25	— perpetuanoes, at 3l. 10s. per piece						87	10				
	75	in all						215					
	Cafh being received of Ditto Call										—	110	—
											325	00	00
February the 15th, Sunday.													
The 17th.													
8	Cafh Dr to Colchester bays 108l. being for 24 pieces sold John Foller for ready money, at 4l. 10s. per piece										108	00	00
2													
The 18th.													
9	James Lurt Dr to Colchester bays 231l. 5s. being for 50 pieces sold Ditto Lurt, at 4l. 12s. 6d. per piece										231	05	00
2	To pay upon demand.												
The 20th.													
9	David Goodwin Dr to kerfies 169l. being for 65 pieces sold Ditto Goodwin, at 2l. 12s. per piece										169	00	00
3	To pay at 6 months.												

Directions for Ledger Entries

					l.	s.	d.
See Direction 10th.							
9.	Gauls Dr to Peter Johnson for 8 sacks	—	—	—	89	11	09
9.	Ditto Johnson Cr by gauls	—	—	—	89	11	09
See Direction 13th.							
9.	Robert Dawson Dr to Colchester bays for 50 pieces	—	—	—	225	00	00
2.	Ditto bays Cr by Ditto Dawson	—	—	—	225	00	00
See Direction 8th.							
9.	Lead Dr to sundry accounts	—	—	—	361	02	06
8.	Cash Cr by Lead, paid in part	—	—	—	180	11	3
9.	John Martin Cr by lead, unpaid	—	—	—	180	11	3
					361	02	06
See Direction 13th.							
9.	Robert Ings Dr to gauls for 8 sacks	—	—	—	91	05	03
9.	Gauls Cr by Ditto Ings	—	—	—	91	05	03
FOREIGN TRADE.							
1st Case.	Advice received from your factor that goods formerly consign'd to him are sold.						
11.	Peter Quick my account current Dr to voyage to Gibraltar	—	—	—	322	00	07½
3.	Ditto voyage Cr by Ditto Quick my account current	—	—	—	322	00	07½
	N. B. The neat proceed is when all charges are deducted from the value the goods are sold for.						
2d. ---	Wares received in return from my factor or correspondent.						
6.	Figs Dr to Peter Quick my account current	—	—	—	69	00	11½
11.	Ditto Quick my account current Cr by figs	—	—	—	69	00	11½
3d. ---	Advice receiv'd from beyond sea of a bill drawn on some person here, by my factor, for value delivered there, and the contents not received till some time after.						
11.	Mr Nathaniel Simpson Dr to Peter Quick my account current	—	—	—	250	00	06
11.	Ditto Quick my account current Cr by Ditto Simpson	—	—	—	250	00	06
4th. ---	Money received upon insurance.						
8.	Cash Dr to insurance account	—	—	—	30	00	00
11.	Insurance account Cr by cash	—	—	—	30	00	00
See domestick trade, Case the 29th.							
8.	Cash Dr to figs received in part	—	—	—	51	05	00
11.	Mr George Collison Dr to grocery wares, or figs, left unpaid	—	—	—	40	00	00
					91	05	00
6.	Grocery wares, or figs, Cr by sundry accounts	—	—	—	91	05	00

JOURNAL

(7) 35

		Burton, February the 21st, 1754.		l. s. d.	
9		Gauls Dr to Peter Johnson 89l. 11s. 9d. being for 8 sacks bought of Ditto, neat qt. 33 C. 1 qr.		89	11 09
9		27lb. at 53s. 6d. per C.			
		To be paid for the 21st of May next.			
		February the 22d, Sunday.			
		The 23d.			
9		Robert Dawson Dr to Colchester bays 225l. being for 50 pieces sold Ditto Dawson, at 4l. 10s		226	05 00
2		6d. per piece			
		To pay upon demand			
		The 25th.			
9		Lead Dr to sundry accounts 361l. 3s. 6d. being for 160 pigs of great lead bought of John		361	02 06
9-8		Martin, qt. 26 Fother 14 C. 2 qr. 14 lb. at 13l. 10s. per Fother			
		To cash paid Ditto Martin, in part		180	11 3
		To Ditto Martin, to be paid at three months		180	11 3
				361	02 06
		The 27th.			
9		Robert Ings Dr to Gauls 91l. 5s. 3d. being for the 8 sacks (bought the 21st instant) sold Ditto		91	05 03
9		Ings, neat qt. 33 C. 1 qr. 27 lb. at 54s. 6d. per C. amounts to			
		To pay upon demand.			
		February the 29th, Sunday			
		N. B. In the remaining part of this year's trade, is omitted for the most part the daily occurrences in merchandize, the instances hereafter entered relating to FOREIGN TRADE.			
		March the 1st, 1754.			
11		Peter Quick at Gibraltar my account current Dr to voyage to Ditto, consign'd to Ditto Quick		322	09 07 1/2
3		32l. 9s. 7d. being for 62 pieces of Norwich wares sold to sundry persons for my account, as by his account on the file for 1488 2/3 pieces of 2/3, the exchange at 52d. per piece of 2/3, makes sterling			
		The 2d.			
6		Grocery wares Dr to Peter Quick at Gibraltar my account current 69l. 3s. 11 1/2d. for 12 chests		69	03 11 1/2
11		of figs, neat qt. 45 C. 2 qrs. 14 lb. at 7 pieces of 2/3 per C. makes 319 3/4 pieces of 2/3, the exchange at 52d. per piece 2/3, is sterling			
		The 4th.			
11		Mr Nathaniel Simpson Dr to Peter Quick at Gibraltar my account current 1178 pieces of 2/3		250	06 06
11		by bill remitted unto me by Ditto Quick, payable at 10 days after sight, for the value deliver'd there to Quintilian Walter, the exchange at 51d per piece 2/3, is in sterling			
		The 6th.			
8		Cash Dr to the insurance account 30l. being for 500l. value in goods of Mr King's, now on		30	00 00
11		board the Thomas and Mary, John Seaman, master, for this present voyage, by the grace of God, bound for Dantzick in Poland			
		The 10th.			
8-11		Sundry accounts Dr to grocery wares, or figs, the sum of 91l. 5s. being for 12 chests, neat		91	05 00
6		qt. 45 C. 2 qrs. 14 lb. at 2l. per C. sold Mr George Collison, as follows:			
		Cash received of Ditto Collison in part		51	5
		Ditto Collison for wares left unpaid, due the 25th of March, 1755		40	0

						l	s.	d.
5th Case.		<i>Wares shipped off.</i>						
11.	Voyage to Galicia Dr to Norwich wares	—	—	—	—	427	05	00
3.	Norwich wares Cr by ditto voyage	—	—	—	—	427	05	00
<i>Note.</i> All charges of merchandize being supposed, in carrying on those accounts, except in the month of January, which is to exemplify the book of charges of merchandize, to be posted into the Ledger once a month; therefore this voyage being made Dr to those charges, as is necessary when posted into the Journal and Ledger, charges of merchandize must be made Cr in the Ledger for the same charge, they being charged Dr for that sum in the book of charges of merchandize, and posted into the account of charges of merchandize in the Ledger on the Debtor-side, at the end of the month in which this transaction was performed; which is no more than deducting the said sum, by charging another account Dr to it (which properly is so) and it Cr thereby; and so keeps the whole accounts right, otherwise the voyage to Galicia might have been made Dr to sundry accounts; viz. To Norwich wares for the several parcels of wares, and to cash for charges in shipping off; whereas the voyage is here made Dr to charges of merchandize, by reason of the charges of merchandize being made Dr to cash for the same sum in the book of ditto charges, and so posted as above, &c.								
6th.		<i>Charges of goods shipped off entered.</i>						
11.	Voyage to Galicia Dr to charges on merchandize	—	—	—	—	7	00	06
12.	Charges on merchandize Cr by ditto voyage	—	—	—	—	7	04	06
<i>See domestick trade, case the 14th.</i>								
8.	Cash Dr to Mr Downs	—	—	—	—	100	00	00
7.	Ditto Downs Cr by cash	—	—	—	—	100	00	00
7th.		<i>Goods insured by me being lost.</i>						
11.	Insurance account Dr to Mr King	—	—	—	—	500	00	00
12.	Mr King Cr by ditto account	—	—	—	—	500	00	00
<i>See domestick trade, case the 14th.</i>								
8.	Cash Dr to Mr Downs	—	—	—	—	25	00	00
7.	Ditto Downs Cr by cash	—	—	—	—	25	00	00
8th.		<i>Wares bought upon time, and shipped off before entered in your books.</i>						
3.	Voyage to Gibraltar Dr to Mr Nathaniel Simpson, who sold the wares	—	—	—	—	136	00	00
11.	Ditto Simpson Cr by ditto voyage	—	—	—	—	136	00	00
3.	Voyage to Gibraltar Dr to charges on merchandize	—	—	—	—	1	12	06
12.	Charges on ditto Cr by ditto voyage	—	—	—	—	1	12	06
<i>See domestick trade, case the 25th.</i>								
9.	Peter Johnson Dr to black Yorkshire cloth for a debt to him depending	—	—	—	—	89	11	09
8.	Cash Dr to ditto cloth for the overplus	—	—	—	—	510	08	03
2.	Yorkshire cloth Cr by sundry accounts	—	—	—	—	600	00	00

JOURNAL

(8) 37

Burton, March the 22d, 1754.

11 Voyage to Galicia Dr to Norwich wares 427l. 5s. being for several parcels consign'd to Thomas Knipe my factor there, now on board the William and Mary, Mr Knight, master, for this present voyage, by the grace of God, bound for Galicia in Spain, viz.

Pieces.					l.	s.
25	Of paragons, at 2l. 10s. per piece	—	—	—	62	10
35	— calimancoes, at 2l. per piece	—	—	—	70	0
17	— anterines, at 3l. per piece	—	—	—	51	0
20	— barateens, at 2l. 10s. per piece	—	—	—	50	0
25	— single camlets, at 2l. 10s. per piece	—	—	—	62	10
15	— double ditto, at 3l. 5s. per piece	—	—	—	48	15
20	— grograms, at 3l. per piece	—	—	—	60	0
30	— crapes, at 15s. per piece	—	—	—	22	10
187	pieces in all, which cost	—	—	—	427	05 00

11 Voyage to Galicia Dr to charges on merchandize 7l. 4s. 6d being for the Norwich wares this day consigned to Thomas Knipe my factor there, viz.

12	By cash for custom	—	—	—	7	0 0
	By ditto for wharfage, cranage, &c.	—	—	—	0	3 0
	By ditto cartage, portorage, &c.	—	—	—	0	1 6

The 29th

8 Cash Dr to Mr Downs 100l. being his second payment, as per agreement of January the 21st

April the 7th.

11 Insurance account Dr to Mr King 500l. being for goods insured to him on board the Thomas and Mary, John Seaman, master, are now lost, value

The 22d.

8 Cash Dr to Mr Downs 25l. being for his third and last payment, as per agreement of Jan. the 21st

May the 11th.

3 Voyage to Gibraltar Dr to Mr Nathaniel Simpson 136l. being for several parcels of wares consign'd to Peter Quick my factor there, now on board the ship called the Sea Horse, Mr Gott, master, for this present voyage, by God's permission, bound for Gibraltar, as follows, viz.

Pieces.						
25	Of superfine druggets, at 4l. per piece	—	—	—	100	0 0
16	— serges, at 2l. 5s. per piece	—	—	—	36	0 0
41	in all	—	—	—	136	0 0

3 Voyage to Gibraltar Dr to charges on merchandize 1l. 12s. 6d. viz.

12	To cash paid custom	—	—	—	1	10 0
	To cash paid wharfage, cranage, &c.	—	—	—	0	2 6

Ditto Simpson is to be paid for these wares in 12 months, as per agreement.

The 20th.

9-8 Sundry accounts Dr to black Yorkshire cloth 600l. being for 50 pieces sold Peter Johnson, at 12l. per piece

2	Ditto Johnson for his debt depending	—	—	—	89	11 9
	Cash for the overplus received of Ditto Johnson	—	—	—	510	8 3

9th Case.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
-----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

JOURNAL

(9) 39

Burton, May the 24th, 1754.

11	Insurance account Dr to cash 10 <i>l</i> . being for the value of 150 <i>l</i> . in goods, now on board the Sea Horse, Mr Gott, master, for this present voyage, by God's permission, bound for Gibraltar, consign'd to Peter Quick my factor there, insured to me by Christopher Simpson, Esq; provided the goods be lost he is to pay me their value, which is by our agreement to be 150 <i>l</i> .		l. s. d.
8	By Cash paid Ditto Simpson, Esq;		10 00 00

The 28th.

8.9.9	Sundry accounts Dr to Yorkshire cloth 300 <i>l</i> . being for 20 pieces of fine broad, sold John Martin, at 15 <i>l</i> . per piece		l. s. d.
2			300 00 00
	John Martin to the balance of his account		180 11 3
	Cash being received of Ditto Martin, in part		19 8 9
	Ditto Martin to pay the 28th of November next		100 0 0
			300 00 00

June the 16th.

5	Profit and loss Dr to voyage to Gibraltar 137 <i>l</i> . 12 <i>s</i> . 6 <i>d</i> . being for goods shipt off, on board the Sea Horse, Mr Gott, master, consign'd to Peter Quick my factor at Gibraltar		l. s. d.
3			137 12 06

Ditto.

4	Christopher Simpson, Esq; Dr to insurance account 150 <i>l</i> . being for goods insured by Ditto Simpson, and are now lost, shipt off on board the Sea Horse, Mr Gott, master, bound for Gibraltar, consign'd to Peter Quick my factor there		l. s. d.
11			150 00 00

July the 2d.

5	Profit and loss Dr to Peter Quick my factor at Gibraltar 2 <i>l</i> . 10 <i>s</i> . being for abatement in goods formerly sold		l. s. d.
11			2 10 00

The 3d.

3	Voyage to Gibraltar, consign'd to Peter Quick my factor there, Dr to Thomas Knipe my factor at Galicia 225 <i>l</i> . being for 108 pieces of Norwich wares, shipt off by my orders, as follows, viz.		
11			

	Pieces.			l. s. d.
12		Of paragons, at 2 <i>l</i> . 10 <i>s</i> . per piece		30 0 0
17		calimancoes, at 2 <i>l</i> . per piece		34 0 0
7		anterines, at 3 <i>l</i> . per piece		21 0 0
10		barateens, at 2 <i>l</i> . 10 <i>s</i> . per piece		25 0 0
12		single camlets, at 2 <i>l</i> . 10 <i>s</i> . per piece		30 0 0
10		double camlets, at 3 <i>l</i> . 5 <i>s</i> . per piece		32 10 0
10		grogams, at 3 <i>l</i> . per piece		30 0 0
30		crapes, at 15 <i>s</i> . per piece		22 10 0
108		pieces in all		225 00 00

The 6th.

4-5	Christopher Simpson, Esq; Dr to cash 27 <i>l</i> . 10 <i>s</i> . being for the interest of 1000 <i>l</i> . for six months, which Ditto Simpson lent me the 6th of January last, at 5 <i>l</i> . 10 <i>s</i> . per cent. per annum		l. s. d.
8			27 10 00

The 7th.

8	Cash Dr to Thomas Odd 15 <i>l</i> . being for the interest of 500 <i>l</i> . for six months, lent Ditto Odd the 7th of January last, at 6 <i>l</i> . per cent. per annum		l. s. d.
5-5			15 00 00

Directions for Ledger Entries.

					l.	s.	d.
14th Cafe.	<i>Goods bought for ready money, and immediately shipped before entry.</i>						
11.	Voyage to Galicia Dr to cash for 50 dozen of hats, with charges	—	—	—	107	15	00
8.	Cash Cr by ditto voyage for value of the hats	—	—	—	105	0	0
12.	Charges on merchandize Cr by ditto voyage	—	—	—	2	15	0
					107	15	00
	<i>See case the 1st, Foreign trade.</i>						
11.	Peter Quick my account current Dr to voyage to Gibraltar	—	—	—	507	10	00
3.	Ditto voyage Cr by Peter Quick my account current	—	—	—	507	10	00
	<i>See case the 1st, Foreign trade.</i>						
12.	Thomas Knipe my account current Dr to voyage to Galicia	—	—	—	676	05	00
11.	Ditto voyage Cr by Ditto Knipe my account current	—	—	—	676	05	00
15th. - -	<i>Advice received that my factor at one place has drawn a bill on my factor at another place.</i>						
12.	Thomas Knipe my account current Dr to Peter Quick my account current	—	—	—	220	16	08
11.	Peter Quick my account current Cr by Ditto Knipe my account current	—	—	—	220	16	08
16th. - -	<i>The contents of a bill received here, and thereupon the same drawn on my factor, to pay to the order of him that paid me.</i>						
8.	Cash Cr to Thomas Knipe my account current	—	—	—	156	05	00
12.	Ditto Knipe my account current Cr by cash	—	—	—	156	05	00
17th. - -	<i>A bill delivered here, drawn upon my factor beyond sea, and the contents not received till some time after.</i>						
11.	Mr Nathaniel Simpson (he that received the bill) Dr to Thomas Knipe my account current	—	—	—	30	16	08
12.	Ditto Knipe my account current Cr by Ditto Simpson	—	—	—	30	16	08
18th. - -	<i>Money received presently, which is the content of a bill drawn on some person here by my factor.</i>						
8.	Cash Dr to Thomas Knipe my account current	—	—	—	325	00	00
12.	Ditto Knipe my account current Cr by cash	—	—	—	325	00	00
19th. - -	<i>Money returned beyond sea to my factor or correspondent.</i>						
11.	Peter Quick my account current Dr to cash	—	—	—	212	10	00
8.	Cash Cr by Ditto Quick my account current	—	—	—	212	10	00
	<i>See domestick trade, case the 25th.</i>						
2.	Spanish cloth Dr to fundry accounts	—	—	—	900	00	00
9.	John Martin Cr by ditto cloth for his debt depending	—	—	—	100	00	00
8.	Cash Cr by ditto cloth, paid in part	—	—	—	400	00	00
9.	Ditto Martin Cr by ditto cloth, unpaid	—	—	—	400	00	00
					900	00	00

Directions for Ledger Entries.

		l.	s.	d.
<i>Domestick trade, case the 37th, when you sell your part in a ship.</i>				
8.	Cash Dr to the East India company, or sundry accounts	655	00	00
8.	East India company Dr to the Flying Eagle	55	00	00
8.	Ditto company Cr by cash for 11 months service	55	00	00
7.	The Flying Eagle Cr by cash per 11 months use	55	00	00
	Ditto ship Cr by cash for my $\frac{1}{4}$ part sold	600	00	00

<i>See Domestick trade, case the 16th.</i>				
7.	Hops Dr to grocery wares	76	04	09 $\frac{1}{2}$
6.	Grocery wares Cr by hops	76	04	09 $\frac{1}{2}$

JOURNAL.

(11) 43

Burton, December the 27th, 1754.				l.	s.	d.
8	Cash Dr to the East India company 655 <i>l.</i> being for my $\frac{1}{4}$ part of the Flying Eagle sold the said company, and for the use of the said $\frac{1}{4}$ part for 11 months, viz.					
8-7	To $\frac{1}{4}$ part of the said ship sold Ditto company	—	—	—	600	
	To 11 months service for the said $\frac{1}{4}$ part	—	—	—	55	
						655 00 00
	The 31st.					
7	Hops Dr to grocery wares 76 <i>l.</i> 4 <i>s.</i> 9 <i>d.</i> being for grocery wares bartered for hops with Mr Croft, viz.					
8						
	2 casks of double refin'd sugar, neat qt. 8 C. 3 qrs. 21 lb. at 3 <i>l.</i> 10 <i>s.</i> per C. wt.	31	5	7 $\frac{1}{2}$		
	3 casks of single ditto, qt. 12 C. 1 qr. 17 lb. at 2 <i>l.</i> 10 <i>s.</i> per C.	—	—	30	19	7 $\frac{1}{2}$
	2 ditto of raisins in the sun, qt. 9 C. 1 qr. 8 lb. at 1 <i>l.</i> 10 <i>s.</i> per C.	—	—	13	19	6
						76 04 09 $\frac{1}{2}$
	For 1 bag of superfine hops, at	—	—	—	15	12 3 $\frac{1}{4}$
	5 bags of ordinary ditto, at 12 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i> per bag	—	—	—	60	12 6
						76 04 09 $\frac{1}{2}$

JOURNAL

Barton, December the 17th, 1774

Cash Dr to the East India Company 6000 being for my 1 year of the flying ship 1000 the 1000 company, and for the use of the ship 1 year for 11 months, etc.

To 1 part of the said ship 1000 the 1000 company
To 11 months service for the said 1 year

The 17th

Hopkins to grocery wares 700 1/2 being for grocery wares bought for the ship 1/2 year

2 casks of double refined sugar, each of 100 lb at 12 1/2 per lb 2500
3 casks of single ditto, each of 100 lb at 12 1/2 per lb 3750
2 ditto of refined in the ton, each of 100 lb at 12 1/2 per lb 2500

For 1 bag of superfine sugar at 10 1/2 per lb 1050
2 bags of ordinary ditto, each of 100 lb at 10 1/2 per lb 2100



L E D G E R,

1754.



ORIGINAL

J E D G E R

1754

ORIGINAL

The ALPHABET to the following LEDGER.

A. Sister Ann Benjamin Adams	B. Mr Baley Balance account	C. Cash account Colchester bays Mr George Croft Mr Cold George Collison
D. Mr Benjamin Dalton Drugs Mr Downs Robert Dawson	E. Exeter wares Mr Edwards East India company	F. Francis Field Ship Flying Eagle
G. Grocery wares John Gott David Goodwin Gauls	H. Household expences Holland cloth Hops	I. Peter Johnson Robert Ings Insurance account
K. Kerfies Samuel Kirk Mr King Tho. Knipe account current	L. James Lurt Lead	M. Merchandise charges Mrs M. Maud John Martin
N. Norwich wares	O. Thomas Odd	P. Profit and loss
Q. Peter Quick account current	S. Stock Spanish cloth Christopher Simpson, Esq; Sagathee Mr Nathaniel Simpson	V. Voyage consign'd to Peter Quick at Gibraltar Voyage consign'd to Thomas Knipe at Galicia
W. Mr George Wilson	Y. Yorkshire cloth	

The use of this ALPHABET is readily to turn to any account in the following LEDGER, which may easily be done by the direction of the pages.

		Pages				l. s. d.		
Stock,		Dr						
1754.	To sundry accounts, as <i>per</i> inventory	—	—	—	—	1	3 10	12 06
Jan. 1.	To balance resteth neat	—	—	—	—	13	11 00 9	11 10 1
Dec. 31.							11 32 0	04 04 1
Note, This 11009l. 11s. 10½d. is what you are realy worth when your debts are paid								
Cash,		Dr						
Jan. 1.	To cash then in cheft	—	—	—	—	1	25 00	00 00
							Pieces,	
2.	To Yorkshire cloth sold Samuel Turner	—	—	—	15	2	19 5	00 00
3.	To Norwich wares sold Edward King	—	—	—	19	3	35	02 00
5.	To Spanish cloth sold Benjamin Brown	—	—	—	50	2	11 62	10 00
6.	To Exeter wares, received of Mrs Mary Maud in part, for	—	—	—	13	4	10	00 00
Ditto.	To Christopher Simpson, Esq; borrowed for six months, at 5½ per cent per annum	—	—	—		4	10 00	00 00
8.	To my father's last will	—	—	—		5, 4	7 00	00 00
14.	To Mrs Mary Maud, received in full	—	—	—		4	37	00 00
17.	To Mr Croft, by an assignment from Benjamin Adams, in full	—	—	—		4	47	05 00
24.	To sundry accounts	—	—	—		3, 4	75	15 00
							12 06 2	12 00
Charges on merchandize,		Dr						
Jan. 2.	To cash paid Paul Wind, packer	—	—	—	—		1 15	00
5.	To John Lawson, cooper, <i>per</i> note	—	—	—	—		1 10	06
6.	To cash paid cartage of goods	—	—	—	—		1 00	00
9.	To cash paid carriage of wares	—	—	—	—		0 02	06
15.	To cash paid Mr Brown, a quarter's rent of my warehouse, due at Christmas last	—	—	—	—		5 00	00
17.	To cash for portorage of wares	—	—	—	—		0 17	06
26.	To cash paid carriage of wares	—	—	—	—		2 02	06
29.	To cash paid for letters this week	—	—	—	—		0 02	00
Ditto.	To a deficiency in cash which I cannot account for	—	—	—	—		0 05	00
Carried to the account of cash Creditor-side		—	—	—	—	8	12 15	00
N. B. What is proper to enter in this account may be only entered every month, being brought from a book of the particulars.								

L E D G E R

(1) 49

		Pages	l.	s.	d.
<i>Per contra,</i>					
1754.					
Jan. 1.	By fundry accounts, as per inventory	Cr	1	5611	17 00
Dec. 31.	By profit and loss gained by one year's trade	Cr	5	708	07 04½
	By my father's will	Cr	5	5000	00 00
				11320	04 04½
<i>Per contra,</i>					
Jan. 2.	By Exeter wares bought of James Kirk, 25 pieces	Cr	4	73	15 00
5.	By George Croft, paid Samuel Oldman, by assignation	Cr	3	140	00 00
7.	By Thomas Odd, lent him at interest for six months, at 6l. per cent.	Cr	5	500	00 00
Ditto.	By Spanish cloth, paid Samuel Kirk, in part, for 100 pieces	Cr	2	1000	00 00
12.	By Sister Anne, whom I paid in full	Cr	4	2000	00 00
13.	By Mr Benjamin Dalton, paid in full	Cr	3	159	17 06
19.	By sundry accounts, 72 pieces	Cr	6	479	14 00
20.	By Mr Baley, paid him by composition	Cr	6	60	00 00
22.	By Ship the Flying Eagle, bought of Simon South	Cr	7	500	00 00
26.	By Mr George Wilson	Cr	7	889	00 00
	By balance transferred to	Cr	8	6260	05 06
				12062	12 00
<i>Per contra,</i>					
Jan. 30.	By balance transferred to folio	Cr	12	12	15 00

		Pages		1.	s.	d.
<i>Household expences,</i>		<i>Dr</i>				
1754						
Jan. 3.	To cash paid for household stuff			1	12	6
4	To cash paid for apparel			4	10	00
5	To cash paid Edward Johnson a quarter's rent of my dwelling-house, due at Christmas last			6	00	00
6.	To cash paid Jane Long the housekeeper this week			1	10	00
7.	To cash for pocket expences this week			0	10	00
8.	To cash paid Mary Lurt half a year's wage, due at Christmas last			2	10	00
Ditto	To cash paid Jane Long the housekeeper, as per note			1	02	00
14.	To pocket expences this week			0	10	00
16.	To cash paid to sundry expences			2	00	06
31.	To cash paid to ditto			2	00	00
Carried to the account of cash Creditor-side, fol.				8	22	05 00
<i>Yorkshire cloth,</i>		<i>Dr</i>				
		<i>Pieces</i>				
Jan. 1.	To stock	84	1	863	04	00
29.	To Mr Downs, by assignment, bought of Henry Hall, black ditto	100	7	1000	00	00
Feb. 10.	To sundry accounts, bought of John Gott, fine broad	40	8, 8	390	00	00
Dec. 31.	To profit and loss gained by this account		5	191	06	00
				2444	10	00
<i>Spanish cloth,</i>		<i>Dr</i>				
		<i>Pieces</i>				
Jan. 1.	To stock	50	1	1100	00	00
7.	To sundry accounts, bought of Samuel Kirk	100	5	2175	00	00
Dec. 24.	To sundry accounts	40	8, 9	900	00	00
31.	To profit and loss gained by this account		5	100	00	00
				4275	00	00
<i>Colchester bays,</i>		<i>Dr</i>				
		<i>Pieces</i>				
Jan. 1.	To Stock	124	1	533	04	00
Dec. 31.	To profit and loss		5	32	06	00
				565	10	00

LEDGER

(2) 51

						Pages	l.	s.	d.
<i>Per contra,</i>						Cr			
1754. Jan. 31.	By balance transferred to fol.	—	—	—	—	—	12	22	05 00
<i>Per contra,</i>						Cr			
						Pieces			
Jan. 2.	By cash, sold Samuel Turner, fine broad	—	—	—	—	15	1	195	00 00
27.	By Mr Benjamin Dalton, for fine broad	—	—	—	—	17	3	229	10 00
Feb 13.	By fundry accounts, for $\frac{3}{4}$ yard wide, sold Mr Call	—	—	—	—	52	4, 8	325	00 00
May 20.	By Sundry accounts, for black ditto	—	—	—	—	50	8, 9	600	00 00
28.	By fundry accounts, for fine broad	—	—	—	—	20	8, 9	300	00 00
Dec. 31.	By balance unfold { black cloth 50 fine broad 20 }	—	—	—	—	70	13	795	00 00
								2444	10 00
<i>Per contra,</i>						Cr			
						Pieces			
Jan. 5.	By cash, sold Benjamin Brown	—	—	—	—	50	1	1162	10 00
21.	By Mr Downs, sold	—	—	—	—	50	7	1125	00 00
Dec. 31.	By balance unfold	—	—	—	—	90	13	1987	10 00
								4275	00 00
<i>Per contra,</i>						Cr			
						Pieces.			
Feb. 17.	By cash, sold John Foster	—	—	—	—	24	8	108	00 00
18.	By James Lurt, sold Ditto	—	—	—	—	50	9	231	05 00
23.	By Robert Dawson	—	—	—	—	50	9	226	05 00
								565	10 00

		Pages		l.	s.	d.
1754.		Kerseys,		Dr		
				Pieces.		
Jan. 1.	To stock	—	—	165	1	330 00 00
Dec. 31.	To profit and loss	—	—	—	5	89 00 00
						419 00 00
		Norwich wares,		Dr		
				Pieces.		
Jan. 1.	To stock	—	—	66	1	127 14 00
16.	To crape in barter for calimanco	—	—	10	3	10 15 00
Feb. 2.	To sundry accounts, bought of George Wilson	—	—	187	7.7.8	427 05 00
Dec. 31.	To profit and loss	—	—	—	5	23 18 00
						589 12 00
		Voyage to Gibraltar consign'd to Peter Quick my factor there,		Dr		
				Pieces.		
Jan. 1.	To stock for wares unfold	—	—	93	1	357 15 00
May 11.	To Mr Nathaniel Simpson for	—	—	41	11	136 00 00
Ditto.	To charges in shipping off	—	—	—	12	1 12 06
July 3.	To voyage to Galicia for Norwich wares	—	—	108	12	225 00 00
Dec. 31.	To profit and loss	—	—	—	5	324 14 07½
						1045 02 01½
		Mr Benjamin Dalton,		Dr		
Jan. 13.	To cash paid him in full	—	—	—	1	159 17 06
27.	To Yorkshire cloth, due 27th July next	—	—	—	2	229 10 00
						389 07 06
		Mr George Croft,		Dr		
Jan. 5.	To cash paid Samuel Oldman by assignation	—	—	—	1	140 00 00

L E D G E R.

(3) 52

		Pages	d.	s.	d.
1754. <i>Per contra,</i>					
		<i>Cr</i>			
		<i>Pieces</i>			
Feb. 4.	By sundry accounts	100	8, 4	250	00
20.	By David Goodwin sold ditto	65	9	160	00
				410	00
<i>Per contra,</i>					
		<i>C</i>			
		<i>Pieces.</i>			
Jan. 3.	By cash, sold Edward King	19	1	35	02 00
5.	By Benjamin Adams, sold Alderman Croft	16	4	47	05 00
13.	By Mr Cold, sold ditto	10	6	10	15 00
16.	By calimanco, in barter for fine crape	5	3	10	15 00
23.	By Mr Francis Field, sold	8	7	24	00 00
24.	By cash, sold Mr Drab	18	1	34	10 00
Mar. 22.	By voyage to Galicia, consign'd to Thomas Knipe my factor	187	11, 3	427	05 00
				589	12 00
<i>Per contra,</i>					
		<i>Cr</i>			
		<i>Pieces.</i>			
Mar. 1.	By Peter Quick my account current	62	11	322	09 07½
June 16.	By profit and loss	41	5	137	12 06
Aug. 20	By Peter Quick my account current	86	11	507	10 00
Dec. 31.	By wares unfold	53	13	77	10 00
				1045	02 01½
<i>Per contra,</i>					
		<i>Cr</i>			
		<i>Pieces.</i>			
Jan. 1.	By stock, due the 12th		1	159	17 06
27.	By cash		8	222	12 04
Ditto.	By profit and loss		5	6	17 08
				389	07 06
<i>Per contra,</i>					
		<i>Cr</i>			
		<i>Pieces.</i>			
Jan. 1.	By stock		1	140	00 00

[illegible]

L E D G E R.

(4) 55

						Pages	l.	s.	d.
<i>Per contra,</i>						Cr			
1754.									
Jan. 1.	By stock, due the 14th January	—	—	—	—	1	10	15	00
6.	By sundry accounts, for principal and interest	—	—	—	—	1, 5	1027	10	00
Dec. 31.	By interest, due the 6th of January next	—	—	—	—		27	10	00
							1055	15	00
<i>Per contra,</i>						Cr			
						Pieces			
Jan. 6.	By sundry accounts, sold Mrs Maud	—	—	—	—	13	4	47	00 00
24.	By cash, sold Mr Lrab	—	—	—	—	12	1	41	05 00
Dec. 31.	By balance for wares unfold	—	—	—	—	72	13	215	00 00
								303	05 00
<i>Per contra,</i>						Cr			
Jan. 17.	By Mr Croft, in full	—	—	—	—	1	1	47	05 00
Feb. 7.	By cash, composition money	—	—	—	—	8	8	5	00 00
Ditto.	By profit and loss	—	—	—	—	5	5	15	00 00
								67	05 00
<i>Per contra,</i>						Cr			
Jan. 14.	By cash, received in full	—	—	—	—	1	1	37	00 00
<i>Per contra,</i>						Cr			
Jan. 8.	By my father's last will, upon demand	—	—	—	—	5	5	2000	00 00

		Pages	l.	s.	d.
<i>Profit and Loss,</i>					
					<i>Dr</i>
1754.	To Christopher Simpson, Esq; for the interest of 1000 <i>l.</i> due the 6th of July next	4	27	10	00
Jan. 6.	To Mr Benjamin Dalton, for rebate	3	6	17	08
27.	To Penjamin Adams, by composition	4	15	00	00
Feb. 7.	To charges on merchandize, <i>per</i> two months		23	12	06
29.	To house expences, <i>per</i> ditto		39	15	00
Ditto.	To voyage to Gibraltar, consign'd to Peter Quick	3	137	12	06
June 16.	To Peter Quick my account current, for defect in goods	11	2	10	00
July 2.	To Christopher Simpson, Esq; for the interest of 1000 <i>l.</i> due the 6th of January next	4	27	10	00
6	To insurance account, lost thereby	11	330	00	00
Dec. 31.	To charges on merchandize for ten months	12	149	12	00 $\frac{1}{2}$
	To house expences ditto	12	239	02	10 $\frac{1}{2}$
	To stock gained by one year's trading	1	708	07	04 $\frac{1}{2}$
	To my father's will, left me	1	5000	00	00
Note, Seeing 5000 <i>l.</i> left me by my father's will is not any profit by way of trading; the year's gain is only 708 <i>l.</i> 7 <i>s.</i> 4 $\frac{1}{2}$ <i>d.</i>			6704	09	11 $\frac{1}{2}$
<i>Thomas Odd,</i>					
					<i>Dr</i>
Jan. 7.	To sundry accounts for principal and interest	15	515	00	00
Dec. 31.	To interest coming due to me the 7th of January next	5	15	00	00
			530	00	00
<i>Samuel Kirk,</i>					
					<i>Dr</i>
Jan. 28.	To hops, for 60 bags	7	1175	00	00

L E D G E R.

(5) 57

		Pages	l.	s.	d.
<i>Per contra,</i>		Cr			
1754.					
Jan. 7.	By Thomas Odd, for interest of 500l. due the 7th of July next	5	15	00	00
8.	By my father's will	4	5000	00	00
20.	By composition with Mr Baley	6	9	14	08 $\frac{3}{4}$
26.	By Mr George Wilson, for rebate	7	27	10	00
July 7.	By Thomas Odd, for interest of 500l. due the 7th of January next	5	15	00	00
Dec. 31.	By Christopher Simpson, Esq; for interest of 150l.	4	4	09	06
	By Yorkshire cloth, gained thereby	2	191	06	00
	By Spanish cloth	2	100	00	00
	By Colchester bays	2	32	06	00
	By kerseys	3	89	00	00
	By Norwich wares	3	23	18	00
	By voyage to Gibraltar	3	324	14	07 $\frac{1}{2}$
	By Exeter wares	4	14	10	00
	By grocery wares	6	28	11	01
	By druggets	6	10	16	00
	By hops	7	283	10	00
	By gauls	8	1	13	06
	By ship the Flying Eagle	9	155	00	00
	By voyage to Galicia	11	377	10	06
			6704	09	11 $\frac{1}{4}$

<i>Per contra,</i>		Cr			
July 7.	By cash, for interest	5, 8	15	00	00
Dec. 31.	By balance due to me the 7th of January next	13	515	00	00
			530	00	00

<i>Per contra,</i>		Cr			
		Pieces.			
Jan. 7.	By Spanish cloth, to pay in 15 days	100	1, 2	1175	00 00

					Pages	l.	s.	d.
Grocery wares,								
1754.				Dr				
Jan. 9.	To Mr Baley, per Journal, due the 20th instant				6	69	14	08½
Feb. 11.	To fundry accounts, bought of Mr Robert Wilson 14 Hogheads of tobacco				6, 8	464	00	00
Mar. 2.	To Peter Quick my factor at Gibraltar, for 12 chefts of figs				11	69	03	11½
Dec. 31.	To profit and loss				5	28	11	01
						631	09	09¼
Mr Baley,								
Jan. 20.	To fundry accounts, by composition			Dr	1, 5	69	14	08½
Mr Cold,								
				Pieces.				
Jan. 13.	To fine crape, due the 15th instant			10	3	10	15	00
Druggets,								
				Pieces.				
Jan. 19.	To cash, bought of Mr Croft			27	1, 6	97	04	00
Dec. 31.	To profit and loss				5	10	16	00
						108	00	00
Sagatbee,								
				Pieces				
Jan. 19.	To cash, bought of Mr Croft			30	6, 1	120	00	00
Holland cloth,								
				Pieces				
Jan. 19.	To cash, bought of Mr Croft			15	6, 1	262	10	00
22.	To Mr Edwards, ordinary ditto			36	7	315	00	00
						577	10	00

L E D G E R.

(6) 59

			Pages	l.	s.	d.
	<i>Per contra,</i>	<i>Cr</i>				
1754.						
Mar. 10.	By sundry accounts	— — — — —	8, 11	91	00	00
Dec. 31.	By Hops	— — — — —	7	76	04	09½
Ditto.	By balance for 14 hogfheads of Tobacco unfold	— — — — —	13	464	00	00
				631	00	09½
	<i>Per contra,</i>	<i>Cr</i>				
Jan. 9.	By Grocery wares, as per Journal, due the 20th instant	— — — — —	6	69	14	08¾
	<i>Per contra,</i>	<i>Cr</i>				
Jan. 15.	By Christopher Simpson, Esq;	— — — — —	4	10	15	00
	<i>Per contra,</i>	<i>Cr</i>				
Feb. 11.	By Grocery wares, bought of Robert Wilfon	— — — — —	6	108	00	00
	<i>Per contra,</i>	<i>Cr</i>				
		<i>Pieces.</i>				
Dec. 31.	By balance unfold	— — — — —	30	13	120	00 00
	<i>Per contra</i>	<i>Cr</i>				
		<i>Pieces.</i>				
Dec. 31.	By balance unfold	— — — — —	51	13	577	10 00

		Pages		l.	d.
1754	Mr Downs,	Dr			
		Pieces.			
Jan. 21.	To Spanifh cloth fold	50	2	1125	00 00
	Mr Edwards,	Dr			
Dec. 31.	To balance due to him		13	315	00 00
	Ship the Flying Eagle,	Dr			
Jan. 22.	To cash for $\frac{1}{2}$ of ditto, to Mr Simon South		8	500	00 00
Dec. 31.	To profit and loss		5	155	00 00
				655	00 00
	Francis Field,	Dr			
Jan. 23.	To Norwich wares, for 8 pieces of fingle camlets		3	24	00 00
	Hops,	Dr			
		Bags.			
Jan. 26.	To Mr George Wilson, for	60	7	916	10 00
Dec. 31.	To Grocery wares, for	6	6	76	04 09 $\frac{1}{2}$
Ditto.	To profit and loss		5	283	10 00
				1276	04 09 $\frac{1}{2}$
	Mr George Wilson,	Dr			
Jan. 26.	To cash paid ditto		1	889	00 00
Ditto.	To profit and loss, for rebate		5	27	10 00
Dec. 31.	To balance due to him		13	300	00 00
				1216	10 00

L E D G E R.

(7) 61

					Pages	l.	s.	d.
<i>Per contra,</i>								
1754.				Cr				
				Pieces				
Jan. 29.	By Mr Hall, for black Yorkshire cloth	—	—	100	2	1000	00	00
Mar. 29.	By cash, received in part	—	—	—	8	100	00	00
April 22.	By cash, received in full	—	—	—	8	25	00	00
						1125	00	00
<i>Per contra,</i>								
				Cr				
				Pieces				
Jan. 22.	By ordinary holland, for	—	—	36	6	315	00	00
<i>Per contra,</i>								
				Cr				
Jan. 27.	By East India company, at 51. per month	—	—	—	8			
Dec. 27.	By cash, for 11 months use	—	—	—	8	55	00	00
Ditto.	By cash, sold to the East India company ditto ship	—	—	—	8	600	00	00
						655	00	00
<i>Per contra,</i>								
				Cr				
Feb. 2.	By Mr George Wilson, by assignment	—	—	—	3	24	00	00
<i>Per contra,</i>								
				Cr				
				Bags				
Jan. 28.	By fundry accounts, sold Samuel Kirk	—	—	60	5, 8	1200	00	00
Dec. 31	By balance unfold	—	—	6	13	76	04	09 $\frac{1}{4}$
						1276	04	09 $\frac{1}{4}$
<i>Per contra</i>								
				Cr				
				Bags				
Jan. 26.	By hops, bought of Ditto	—	—	60	7	916	10	00
Feb. 2.	By Norwich wares, due the 10th instant	—	—	—	3	300	00	00
						1216	10	00

					Pages	l.	s.	d.
1754.	<i>Cash,</i>			<i>Dr</i>				
Jan. 26.	To the foot of the former account	—	—	—	1	6260	05	06
27.	To Mr Benjamin Dalton	—	—	—	3	222	12	04
28.	To Samuel Kirk, for the overplus	—	—	—	7	25	00	00
Feb. 4.	To Kerseys, receiv'd in part of John Gott	—	—	—	3	200	00	00
Feb. 11.	To Yorkshire cloth, sold Mr Call	—	—	—	2	110	00	00
Feb. 11.	To Benjamin Adams, by composition	—	—	—	4	5	00	00
Feb. 17.	To Colchester bays, sold John Foster	—	—	—	2	108	00	00
Mar. 6.	To insurance account	—	—	—	11	30	00	00
Mar. 10.	To Grocery wares, receiv'd of George Collison in part	—	—	—	6, 11	51	05	00
Mar. 29.	To Mr Downs, in part	—	—	—	7	100	00	00
April 22.	To Mr Downs, in full	—	—	—	7	25	00	00
May 20.	To Yorkshire cloth, sold Peter Johnson	—	—	—	2, 9	510	08	03
May 28.	To Yorkshire cloth, sold to John Martin	—	—	—	2, 9	19	08	09
July 7.	To profit and loss, to Thomas Odd	—	—	—	5, 5	15	00	00
Oct. 11.	To Thomas Knipe my account current, being for my bill deliver'd to Mr George Gouge, upon ditto Knipe	—	—	—	12	156	05	00
Nov. 1.	To Thomas Knipe my account current	—	—	—	12	325	00	00
Dec. 7.	To the East India company	—	—	—	8	655	00	00
						8818	24	10

	<i>John Gott,</i>				<i>Dr</i>			
Feb. 4.	To kerseys	—	—	—	—	3	30	00 00

	<i>East India Company,</i>				<i>Dr</i>			
Jan. 27.	To the $\frac{1}{3}$ of the Flying Eagle at 5l. per month	—	—	—	—	7		
Dec. 27.	To 11 months service	—	—	—	—	8	55	00 00

LEDGER

(8) 63

		Pages	l.	s.	d.
<i>Per contra,</i>		Cr			
1754.					
Jan. 30.	By charges of merchandize	1	12	15	00
Ditto.	By household expences	2	22	05	00
Feb. 2.	By Norwich wares	3	103	05	00
10.	By Yorkshire cloth, bought of John Gott	2	560	00	00
11.	By Grocery wares, bought of Robert Wilson 14 hogsheads of tobacco	6	356	00	00
25.	By lead, bought of John Martin, paid in part	9	180	11	03
29.	By charges of merchandize this month	12	7	17	06
Ditto.	By house expences ditto	12	17	10	00
May 24.	By insurance account	11	10	00	00
July 6.	By profit and loss to Christopher Simpson, Esq; for interest	4, 5	27	10	00
Aug. 5.	By voyage to Galicia	11	105	00	00
Nov. 11.	By Peter Quick, my account current	11	212	10	00
Dec. 24.	By John Martin, for Spanish cloth	9	400	00	00
31.	By charges of Merchandize for 10 months	12	161	04	00
Ditto.	By household expences ditto	12	239	02	10
Dec. 31.	By balance, resteth cash	13	6402	14	02
			8818	04	00

<i>Per contra,</i>		Cr			
		Pieces.			
Feb. 10.	By Yorkshire cloth, fine broad	40	2	30	00

<i>Per contra,</i>		Cr			
Dec. 27.	By cash	8	55	00	00

		Pages		l.	s.	d.
1754	James Lurt,	Dr				
		Pieces.				
Feb. 18.	To Colcheffer bays	50	2	231	05	00
	David Goodwin,	Dr				
		Pieces				
Feb. 20.	To Kerseys	65	3	169	00	00
	Gauls,	Dr				
		Sacks				
Feb. 21.	To Peter Johnson, bought of ditto	8	9	89	11	09
Dec. 31.	To profit and loss		5	1	13	06
				91	05	03
	Peter Johnson,	Dr				
May 20.	To Yorkshire black cloth, for his debt		8, 2	89	11	09
	Robert Dawson,	Dr				
		Pieces.				
Feb. 23.	To Colcheffer bays	50	2	226	05	00
	Lead,	Dr				
		Pigs				
Feb. 25.	To sundry accounts	160	8, 10	361	02	06
	John Martin,	Dr				
		Pieces.				
May 28.	To Yorkshire cloth, fine broad	20	8, 2	180	11	03
Ditto.	To ditto cloth, left unpaid		8, 2	100	00	00
Dec. 31.	To balance, due to him		13	400	00	00
				680	11	03
	Robert Ings,	Dr				
Feb. 27.	To gauls, for 8 Sacks		9	91	05	03

LEDGER

(9) 65

		Pages	l.	s.	d.
1754.	<i>Per contra,</i>				
Dec. 31.	By balance due to me	Cr	13	231	05 00
Dec. 31.	<i>Per contra,</i>				
	By balance due to me	Cr	13	169	00 00
	<i>Per contra,</i>				
Feb. 27.	By Robert Ings, fold	Sacks. Cr	9	91	05 03
		8			
	<i>Per contra,</i>				
Feb. 21.	By gauls, bought of ditto	Sacks. Cr	9	89	11 09
		8			
	<i>Per contra,</i>				
Dec. 31.	By balance due to me	Cr	13	226	05 00
	<i>Per contra,</i>				
Dec. 31.	By balance unfold	Pigs. Cr	13	361	02 06
		160			
Feb. 25.	By lead	Cr	10	180	11 03
Dec. 24.	By Spanish cloth, bought	Cr	2,8	100	00 00
Ditto	By ditto cloth, unpaid	Cr	2,8	400	00 00
				680	11 03
	<i>Per contra,</i>				
Dec. 31.	By balance	Cr	13	91	05 03

						Pages	l.	s.	d.
The account of stock brought on and closed the end of Feb. in order to make a general balance for the two months last past.									
1754	Stock,								
					Dr				
Jan. 1.	To sundry accounts as per inventory	—	—	—	—	1	310	12	06
Feb. 28.	To ballance	—	—	—	—		10885	13	06 $\frac{3}{4}$
							11196	06	00 $\frac{3}{4}$

The account of profit and loss brought on and continued to the end of Feb. in order to make the balance to the same time.									
Profit and loss,									
					Dr				
Jan. 6.	To Christopher Simpson Esq; for interest	—	—	—	—		27	10	00
27.	To Benjamin Dalton, for rebate	—	—	—	—		6	17	08
Feb. 7.	To Benjamin Adams, by composition	—	—	—	—	5	35	00	00
28.	To charges on Merchandize	—	—	—	—		20	12	06
Ditto.	To house expences	—	—	—	—		39	15	00
	To stock gained by two months trade, including what was left by will	—	—	—	—		5584	00	00 $\frac{3}{4}$
							5694	00	02 $\frac{3}{4}$

A balance of the ledger to the end of Feb. containing the several instances in domestick trade to the same time.									
Balance,									
					Dr				
Feb. 28.	To cash resteth this day	—	—	—	—	8	5670	14	01
	To black Yorkshire cloth unfold	—	—	—	—		100	2	1000 00 00
	To ditto broad unfold	—	—	—	—		40	2	590 00 00
	To Spanish cloth unfold	—	—	—	—		50	2	1087 10 00
	To Norwich wares unfold	—	—	—	—		187	3	427 05 00
	To voyage to Gibraltar	—	—	—	—		93	3	357 15 00
	To Exeter wares unfold	—	—	—	—		75	4	215 00 00
	To Mr Thomas Odd, due to me	—	—	—	—		—	5	515 00 00
	To grocery wares unfold	—	—	—	—		—	6	533 14 08 $\frac{3}{4}$
	To sagathee unfold	—	—	—	—		30	6	120 00 00
	To Holland cloth unfold	—	—	—	—		51	6	577 10 00
	To Mr Downs, due to me	—	—	—	—		—	7	125 00 00
	To the Flying Eagle, for $\frac{1}{4}$ part	—	—	—	—		—	8	500 00 00
	To James Lurt, due to me	—	—	—	—		—	9	231 05 00
	To David Goodwin	—	—	—	—		—	9	169 00 00
	To Robert Dawlon	—	—	—	—		—	9	226 05 00
	To lead unfold	—	—	—	—		—	9	361 02 06
	To Robert Ings, due to me	—	—	—	—		—	9	91 05 03
							12798	06	06 $\frac{3}{4}$

L E D G E R.

(10) 67

						Pages	l.	s.
1754.	<i>Per contra,</i>					Cr		
Jan. 1	By sundry accounts	—	—	—	—	—	5611	17 00
Feb. 28.	By profit and loss, gain'd by two months trade	—	—	—	—	—	584	09 00 $\frac{3}{4}$
Ditto.	By my fathers will	—	—	—	—	—	5000	00 00
							11196	06 00 $\frac{3}{4}$
	<i>Per contra,</i>					Cr		
Feb. 28.	By fundry accounts, as page the	—	—	—	—	—	5052	04 08 $\frac{3}{4}$
	By 32 pieces of fine broad Yorkshire cloth	—	—	—	—	—	21	06 00
	By 52 ditto of $\frac{3}{4}$ wide ditto	—	—	—	—	—	65	00 00
	By 100 ditto of Spanish cloth	—	—	—	—	—	100	00 00
	By 124 ditto of colchester bays	—	—	—	—	—	32	06 00
	By 165 ditto of kerseys, gain'd	—	—	—	—	—	89	00 00
	By 76 ditto of Norwich wares	—	—	—	—	—	23	18 00
	By 25 ditto of Exeter wares	—	—	—	—	—	14	10 00
	By 27 ditto of druggets	—	—	—	—	—	10	16 00
	By 60 bags of hops	—	—	—	—	—	283	10 00
	By 8 sacks of gauls	—	—	—	—	—	1	13 06
							5694	04 02 $\frac{3}{4}$
	<i>Per contra,</i>					Cr		
Feb. 28.	By stock	—	—	—	—	—	10885	13 06 $\frac{3}{4}$
	By Cristopher Simpson, Esq;	—	—	—	—	—	1027	10 00
	By Mr Edwards, due to him	—	—	—	—	—	315	00 00
	By Mr George Wilson	—	—	—	—	—	300	00 00
	By Peter Johnson	—	—	—	—	—	89	11 09
	By John Martin	—	—	—	—	—	180	11 03
							12798	06 06 $\frac{3}{4}$

							Pages	l.	s.	d.
1754.		<i>Peter Quick, my account current,</i>					Dr			
May 1.	To voyage to Gibraltar	—	—	—	—	—	3	322	09	07½
Aug. 20.	To voyage to Gibraltar	—	—	—	—	—	3	507	10	00
Nov. 11.	To cash, by Mr Leo Knight	—	—	—	—	—	8	212	10	00
								1042	09	07½
		<i>Mr. Nathaniel Simpson,</i>					Dr			
March 4.	To Peter Quick my account current, from Gibraltar	—	—	—	—	—	11	250	06	06
Oct. 22.	To Thomas Knipe my account current, to Galicia	—	—	—	—	—	12	30	16	08
								281	03	02
		<i>Insurance account,</i>					Dr			
April 7.	To Mr King, for goods lost	—	—	—	—	—	12	500	00	00
May 24.	To cash, for value of 150l. in goods	—	—	—	—	—	8	10	00	00
								510	00	00
<i>Mar.</i>		<i>George Collison,</i>					Dr			
May 10.	To grocery wares, in part	—	—	—	—	—	8,6	40	00	00
		<i>Voyage to Galicia, consign'd to Thomas Knipe,</i>					Dr			
							Pieces			
Mar. 22.	To Norwich wares	—	—	—	—	—	187	3	427	05 00
Ditto.	To charges on ditto wares	—	—	—	—	—		12	7	04 06
Aug. 5.	To cash for hats, with charges	—	—	—	—	—		12	107	15 00
Dec. 31.	To profit and loss	—	—	—	—	—		5	377	10 06
									919	15 00

LEDGER

(11) 69

		Pages	l.	s.	d.
1754.	<i>Per contra,</i>	Cr			
Mar. 2.	By 12 chests of figs	6	69	03	11½
4.	By Mr Nathaniel Simpson	11	250	06	06
July 2.	By profit and loss for abatement	5	2	10	00
Sep. 21.	By Thomas Knipe my account currant	12	220	16	08
Dec. 31.	By balance due to me		499	12	06
			1042	09	07½
	<i>Per contra,</i>	Gr			
May 11.	By voyage to Gibraltar, &c.	3	136	00	00
Dec. 31.	By balance	13	145	03	02
			281	03	02
	<i>Per contra,</i>	Cr			
Mar. 6.	By Cash	8	30	00	00
June 16.	By Christopher Simpson, Esq;	4	150	00	00
Dec. 31.	By profit and loss, lost by this account	5	330	00	00
			510	00	00
	<i>Per contra;</i>	Gr			
Dec. 31.	By balance	13	40	00	00
	<i>Per contra,</i>	Cr			
July 3.	By voyage to Gibraltar, consign'd to Peter Quick	108	225	00	00
Sep. 8.	By Thomas Knipe, my account currant for 73 pieces of Norwich wares, and 50 dozen of hats	12	676	05	00
Dec. 31.	By balance for 6 pieces of Norwich wares, unfold	13	18	10	00
			919	15	00

		Pages	l.	s.	d.
1754.	<i>Mr King,</i>				
Dec. 31.	By balance due to him	13	500	00	00
<i>Thomas Knipe, my account currant,</i>					
Sept. 8.	To voyage to Galicia	11	676	05	00
21.	To Peter Quick my account currant	11	220	16	08
			897	01	08
<i>Charges on merchandize,</i>					
Jan. 30.	To cash paid this month, brought from	1	12	15	00
Feb.	To cash paid this month	1	7	17	06
Mar. 31.	To cash paid ditto, as per book of particulars		15	7	00
Apr. 30.	To cash paid this month		21	15	04
May 31.	To ditto		10	00	07½
June 30.	To ditto		14	11	00
July 31.	To ditto		27	04	03½
Aug. 31.	To ditto		9	10	02
Sep. 30.	To ditto		18	00	07½
Oct. 31.	To ditto		8	16	06
Nov. 30.	To ditto		14	17	10½
Dec. 31.	To ditto		21	00	05½
			181	16	07½
<i>Household expences,</i>					
Jan 30.	To balance brought from	2	22	05	00
Feb.	To cash paid this month		17	10	00
Mar. 31.	To cash paid this month, as per book of particulars		20	10	06
Apr. 30.	To ditto		27	00	00
May 31.	To ditto		18	17	04
June 30.	To ditto		25	10	09½
July 31.	To ditto		30	05	03
Aug. 31.	To ditto		18	18	07½
Sep. 30.	To ditto		31	02	10
Oct. 31.	To ditto		15	19	11
Nov. 30.	To ditto		27	00	04½
Dec. 31.	To ditto		23	17	03½
			278	17	10½

(12) 71.

(12) 71.

		Pages		1.	2.
1754.	Balance,	Dr			
Dec. 31.	To cash resteth this day		8	6402	14 02½
		Pieces			
	To Yorkshire cloth, black unfold	50	2	500	00 00
	To ditto cloth, fine broad	20	2	295	00 00
	To Spanish cloth, unfold	90	2	1987	10 00
	To voyage to Gibraltar, for wares unfold	53	3	77	10 00
	To Exeter wares, unfold	75	4	215	00 00
	To Thomas Odd, for principal and interest		5	515	00 00
	To grocery wares, unfold		6	464	00 00
	To sagathee, unfold	30	6	120	00 00
	To Holland, unfold	51	6	577	10 00
	To hops ditto, 6 bags		7	76	04 09½
	To James Lurt, due to me		9	231	05 00
	To David Goodwin, ditto		9	169	00 00
	To Robert Dawson, due to me		9	226	05 00
	To lead unfold, 160 pigs		9	361	02 06
	To Robert Ings, due to me		9	91	05 03
	To Peter Quick at Gibraltar		11	499	12 06
	To Mr Nathaniel Simpson		11	145	03 02
	To George Collison, due to me		11	40	00 00
	To voyage to Galicia, for wares unfold		11	18	10 00
	To Thomas Knipe at Galicia, due to me		12	385	00 00
				13397	2 04½

L E D G E R.

(13) 73

1754.
Dec 31.

Per contra,

By Christopher Simpson, due to him (2/- - - -
By Mr Edwards, due to him - - - -
By Mr George Wilson, due to him - - - -
By John Martin, due to him - - - -
By Mr King, due to him - - - -
By stock, refts neat - 7 1/- - - -

Cr

Pages		1.	2.
4	873	00	06
7	315	00	00
7	300	00	00
9	400	00	00
12	500	00	00
1	11009	11	10 1/2
13397		12	04 1/2



COMPANY ACCOUNTS.



COMPANY ACCOUNTS is when a stock is employed in common between several merchants in the way of trade; and each partner is to have a share of the gain, or bear a share in the loss, in proportion to his share in the stock.

Case I. WHEN goods are bought and paid for by myself for company account, make [wares in company between my partners and myself, naming our several shares of the stock] Dr. to cash for the value of the goods &c. And (cash) Cr. by wares in company between partner and myself for the same sum; then make (my partner, naming his name, his account current) Dr. to ditto partner's account by myself in company for his share of the goods and ditto's account by myself in company Cr. by his account current for the same sum.

Note, That if the goods were bought upon trust, the entry is the same; if instead of (cash) you make the goods Dr. to the (seller) and him Cr. by the same.

II. WHEN I receive my partners share of cash for the goods bought in company, make (cash) Dr. to my partner his account current for the sum he paid me; and (his account current) Cr. by cash for the same sum.

III. WHEN you, having the management of the account in company, give an assignment to a Cr. upon your partner, for his share of goods bought in company; make (the receiver) Dr. to (your partner his account current) for the sum in the assignment; and (partner's account current) Cr. by the demander for the same sum.

IV. WHEN I receive ready money for goods sold in company; make (cash) Dr. to wares sold in company, always naming the wares, between my partner and myself, naming his name, and each of our shares, for such goods, sold such a person so much as their value. And (wares in company between such a one and myself) Cr. by cash for the same sum. Then make (partner's account by myself in company) Dr. to his account current for his share of the cash receiv'd. And (partner's account current) Cr. by his account by myself in company for the same sum.

Note, If these wares had been sold at time, the entry is the same, if instead of making cash Dr. to wares in company; you make the buyer Dr. to the same wares; and (wares in company) Cr. by the buyer &c.

V. WHEN goods are sold in company part for ready money and part at time; make (cash) Dr. to wares in company between my partner and myself for the money receiv'd in part. And the (buyer) Dr. to the same account for the money left unpaid; then make (wares in company between my partner and me) Cr. by sundry accounts, referring to the folio's of cash and the buyer's account, for the whole value of the goods sold. Secondly make (my partner's account by myself, in company) Dr. to his account current for his share of the whole value of the goods sold; and (my partner's account current) Cr. by his account by myself in company for the same sum.

VI. WHEN I bring into company wares of my own, that are entered in my Ledger; make (wares in company, naming their names, between my Partner and myself) Dr. to wares, naming their names again, in the sum you bring them into company for, naming for what, quantity, price, &c. Then make (wares, as before entered in your Ledger) Cr. by the same wares in company between my partner and myself for the quantity brought into company at such a price. Secondly, make (partner his account current by myself in company) Dr. to my partner's account for so much goods brought into company by myself, of which his share of the price is so much. Then make (partner's account) Cr. by his account current by myself in company for his said share.

VII. WHEN wares bought for company account and booked are shipped off to be sold for the same company account. Make (voyage to the place whither the ship is bound, and factor the wares are consign'd to in company between my partner and myself) Dr. to goods shipp'd for their value, and to cash for charge of shipping off so much as paid for that; then make (wares in company between my partner and myself) Cr. by (voyage in company between us) for their value; and (cash) Cr. by charges of shipping. Secondly, make (my partner his account current) Dr. to his account by myself in company for his share of the charges in shipping off; and ditto (partner his account by myself in company) Cr. by his account current for the same sum.

VIII. WHEN wares are bought on company account to be paid for at time, and are shipped off, and charges paid before entry; make (voyage to such a place in company between my partner and myself, consign'd to our factor) Dr. to the selling man for the value of the wares, and to cash for the charges of shipping, &c. Then make (the seller) Cr. by voyage to such a place in company between my partner and myself consign'd to our factor for the value of the goods shipped; and (cash) Cr. by voyage in company between my partner and myself, consign'd to our factor at such a place for the charge till on board. Secondly, make (partner his account current) Dr. to ditto partner's account by myself in company for his share of the value of the wares, and charges till on board; and (his account by myself in company) Cr. by his account current for the same share of the value and charges of shipping.

Note, That if the wares bought in this case had been paid for in ready money, the entry would be the same, with this difference only; that whereas first, voyage in company, &c. is made Dr. to the seller, and he Cr. by voyage, &c. you must make (voyage in company, &c.) Dr. to cash for the value and charges, and (cash) Cr. by voyage, &c. for the same sum.

IX. WHEN I receive advice that wares for company account are sold by our factor; make (factor at such a place, for company account between my partner so much of the stock, and so much myself, our account current) Dr. to voyage to such a place in company between my partner and myself, naming our shares, consign'd to ditto factor for the neat proceed as by advice; and (voyage to such a place in company between my partner and myself, naming

naming our shares of the stock, consigned to such a factor) Cr. by our factor at such a place for company account between my partner and myself, our account current for the said neat proceed.

X. WHEN I receive advice that our factor hath made abatement for the defect in goods formerly sold, between my partner and myself in company; make (voyage to — in company between my partner and myself, naming our shares always after the name, consigned to — factor) Dr. to ditto factor for company account between my partner and myself for the abatement for the defect; then (factor at such a place for company account between my partner and myself our account current) Cr. by voyage to — in company between my partner and myself for the same sum abated.

XI. WHEN money is remitted to me by our factor, for wares sold, for account of company and by me received; make (cash) Dr. to factor at — for company account between my partner and myself, our account current, for the money received by bill; and (factor at — for company account between my partner and myself, our account current) Cr. by cash for the same sum; then make (my partner's account by myself in company) Dr. to ditto partner's account current, for his share in the money received; and (my partner's account current) Cr. by partner's account by myself in company for the same sum.

Note. That if this money had been payable by bill at single or double usance, &c. the entry would differ little, only instead of making (cash Dr. to factor, &c.) make his account that accepteth the bill Dr. to factor at — &c. and *per contra*, Cr.

XII. WHEN I receive wares from our factor in return for wares sold by me for company account and pay charges for freight, custom, &c. at the receipt thereof; make (wares received) Dr. to factor at — for company account between my partner and myself, our account current for the value of the goods and charges till on board, as *per* advice so much; and (factor at — for company account between, &c. our account current) Cr. by wares received for the same sum; then make (wares received) Dr. to cash for the sum paid at the receipt for custom, &c.; and cash Cr. by wares received for the same sum; then to place the account between my partner and myself, make (my partner's account by myself in company) Dr. to his account current for his share, as *per* invoice of the return; and (my partner's account current) Cr. by his account by myself in company for the same sum.

XIII. WHEN I receive advice that my factor hath shipped off and consigned wares to our factor in another country, for company account; make (voyage to — consigned to our factor for company account between my partner and myself) Dr. to factor at — viz. my factor that shipped the goods, my account current for their value and charges, as *per* advice of my factor, and my factor that shipped the goods, at — my account current Cr. by voyage to — viz. the Place our factor resideth at, consigned to our factor in company between my partner and myself, for the same sum; then make (my partner account current) Dr. to his account by myself in company, for his share of the value and charges; and (my partner's account by myself in company) Cr. by his account current for the same sum.

XIV. WHEN wares are returned by our factor to my factor in another country for wares sold for company account by our said factor; make (voyage to such a place consigned to my factor) Dr. to our factor at — for account of company between my partner and myself, our account current, for the value of the goods shipped; and (our factor at — for account of company between my partner and myself, our account current Cr. by voyage to such a place consigned to (my) factor for the said value and charges; then make (my partner's account by myself in company) Dr. to his account current for his proportion, as *per* advice received of the account and his account current Cr. by his account by myself in company for the same sum.

XV. WHEN my partner draws a bill upon myself payable at sight; make (partner, naming his name, his account current) Dr. to cash for the content of the bill paid; and (cash) Cr. by my partner's account for the same sum.

XVI. WHEN you close an account in company observe this; make (wares, &c. between my partner) naming his share of the stock and so much mine, Dr. to sundry accounts for closing the account, viz. (to profit and loss) for my share of the gain by trading (to ditto) for my provision, or employment, at so much *per cent.* as by agreement; and (profit and loss) Cr. by the sum your provision and share of the gain amounts to; then (wares, &c. in company) as before, Dr. to my partner's account for his share of the gain; and (his account) Cr. by wares in company, &c. for the same sum; also (his account) Dr. to (his account current) for his share of wares unsold.

Company accounts are generally esteemed very difficult, but if a person has a good understanding in proper accounts and factorage, he will find 'em very easy, there being little difference more than this: First, In the title of an account in company, to take in your partner's name in company, mentioning his and your shares of the stock, &c. Second, After any thing is bought, sold, shipped off, received, &c. and booked as in a proper factorage account, having respect to the title of company account as aforesaid, you must take care to make your partner or partners account current Dr. to, or Cr. by his account by you in company, which you may easily know how to do by the sixteen cases foregoing; but for a readier and a better understanding thereof, I have as follows, exemplified as many of the cases as is sufficient to explain the whole; if the reader does but compare the instructions placed under the cases foregoing with the practical part following.

N^o B. It may be understood by the reader that those accounts in company are chiefly intended for wholesale dealers: I grant that accounts either proper or in company may appear to some easier to carry on in the wholesale trade than the retail, tho' I don't perceive it possible that there can be any great difference if they can only keep an account of all the goods that are carry'd into the shop to be sold, or if they are only entered so to be, as for example, suppose I have an hoghead of sugar or treacle, &c. which is in the warehouse and intend to carry it into the shop as occasion serves in order to be sold, it is, only entering it as such, that is making the shop Dr. to it and every thing else that is brought therein, for sale, and Cr. by cash for all the money taken therein, and having an account stated for shop at such a place in company &c. in your ledger, so when ever you bring any goods in company into shop or enter so to be, you must make shop at such a place in company Dr. to such goods in company as are so entered or brought in, and them goods Cr. thereby; also at any time when you think proper to take any cash out of the shop, you must make cash account Dr. to shop in company for the money so received, and your partner's account Dr. to his account current for his share of the cash taken in the shop for sundry parcels of wares, and his account current Cr. thereby, which is little more than factorage account in company of which you have a full example in company accounts following.

In this manner, of keeping accounts in company, each or every partner may be certified at any time by the accounts what belongs to himself and what to his partner or partners, so that they may divide their stock at pleasure, also that each person has his full share of the gains, and suffers no more than his share of the losses; and consequently upon the death of any one of the partners, it will immediately appear by the accounts what is due to him in partnership.

Waste-

Waste-Book Entries in COMPANY ACCOUNTS.

57

Cases	February the 5th.	l.	s.	d.
I.	Bought of Mr S. Langley 187 pieces of cambrick for myself and company, and paid ready money, at 1l. 10s. each, which amounts to	280	10	00
	The 7th.			
II.	Received of my partner J. F. 187l. being for his two-thirds of the 187 pieces of cambrick bought of S. Langley the 5th instant	187	00	00
	March the 8th.			
	Bought of Robert Dawson three hogheads of tobacco for myself and company, at 100l. each, ready money	300	00	00
	Ditto			
	Borrowed of Peter Simpson 200l. which I am to pay him the 18th instant	200	00	00
	The 18th			
III.	Have given Peter Simpson a bill upon my partner J. F. for the value of 200l. borrow'd of Ditto Simpson the 8th instant, and which is in full from me to Ditto Simpson	200	00	00
	April the 9th			
IV.	Sold John Baker 187 pieces of cambrick for company, at 2l. each, ready money, amounts to And Ditto Baker hath paid me accordingly.	374	00	00
	The 20th.			
V.	Sold G. Peacock three hogheads of tobacco for company, at 110l. each; for which Ditto Peacock hath paid me in part Ditto Peacock is to pay the remainder at three months, as per agreement	165 165		
	The 23d.	330	00	00
	Paid my Partner 110l. being his share of the cash received in part for the three hogheads of tobacco sold G. Peacock the 20th instant	100	00	00
	May the 15th			
VI.	Brought into company between my partner J. F. and myself 100 pieces of cambrick, myself one-third, and my partner two-thirds, at 2l. 10s. each, amounts to	250	00	00
	June the 21st.			
	Bought of S. Lovel for myself and company 100 quarters of wheat, at 1l. 10s. each, ready money, which amounts to	150	00	00
	The 23d.			
VII.	Have this day shipp'd for company, on board the Royal Blance, Mr Dubois master, for this present voyage, by the grace of God, bound for Peterborough, 100 quarters of wheat, consign'd to G. Fleming our factor there, at 1l. 10s. per quarter Charges in shipping off	150 1 10	00	
	July the 12th	151	10	00
VIII.	Bought of S. Barker for company 80 pieces of broad cloth, at 3l. each, to be paid for in three months, as per agreement; and have shipp'd them on board the ship call'd the Sea Horse, Mr Gott master, bound for Peterborough, consign'd to G. Fleming our factor there Charges in shipping off	240 2 10	00	
	The 20th	242	10	00
	Received of G. Peacock 165l. for myself and company, left unpaid the 20th of April last	165	00	00
	August the 27th.			
IX.	Received advice from G. Fleming our factor at Peterborough, that he hath sold for my account and company 100 quarters of wheat; the neat proceed, as by the particulars in his account on the file, is	250	00	00
	September the 8th.			
X.	Have received advice from our factor at Peterborough, that he hath abated 3l. for defect in goods formerly sold for myself and company	3	00	00
	The 20th			
XI.	Received of Mr L. Knight, by bill of exchange, payable at sight, 147l. to myself and company, remitted to myself by G. Fleming our factor at Peterborough, as per advice on the file	147	00	00

Journal Entries in COMPANY ACCOUNTS.

Cafes		February the 5th.	l.	s.	d.
I	1	Crambricks in company between my partner J. Farthing and myself, his share two-thirds, mine one-third, Dr. to cash 280l. 10s. being for 187 pieces of ditto, bought of Mr. S. Langley, at 1l. 10s. each	280	10	00
		The 7th.			
II.	1	Cash Dr to my partner J. Farthing his account current 187l. being received of Ditto for his two-thirds of 187 pieces of cambrick, bought of S. Langley the 5th instant for myself and company	187	00	00
		March the 8th.			
2	1	Tobacco in company between my partner J. Farthing and myself Dr to cash, his share two-thirds, mine one-third, being for three hogsheads of ditto bought of Robert Dawson, for ready money, at 100l. per hoghead	300	00	00
		Ditto			
1	1	Cash Dr to P. Simpson 200l. borrow'd of Ditto Simpson, to pay the 18th instant	200	00	00
		The 18th.			
III.	2	P. Simpson Dr to my partner J. Farthing his account current 200l. being for his two-thirds of three hogsheads of tobacco bought of R. Dawson for ready money the 8th instant, for which have given Ditto Simpson an assignment on Ditto partner	200	00	00
		April the 9th.			
IV.	1	Cash Dr to cambricks in company between my partner J. Farthing and myself, his share two-thirds, mine one-third, 374l. being for 187 pieces fold John Baker, at 2l. each	374	00	00
		The 20th.			
V.	1-2	Sundry accounts Dr to tobacco in company 330l. being for three hogsheads fold G. Peacock, at 110l. each.	330	00	00
	2	Cash received in part of G. Peacock	165		
	2	Ditto Peacock to pay at three months	165		
		The 23d.			
1	1	John Farthing my partner his account current Dr to cash 110l. paid him his share of the cash received of G. Peacock in part for the three hogsheads of tobacco fold Ditto Peacock	110	00	00
		May the 15th.			
VI.	1	Cambricks in company between J. Farthing and myself Dr to cash 250l. being for 100 pieces brought into company between my partner J. Farthing and myself, my partner two-thirds, myself one-third, at 2l. 10s. each, amounts to	250	00	00
		June the 21st.			
2	1	Wheat in company between J. Farthing and myself Dr to cash 150l. my partner's share two-thirds, myself one-third, being for 100 quarters bought of Samuel Lovel, for ready money, at 1l. 10s. per quarter	150	00	00
		The 23d.			
VII.	2	Voyage to Peterborough between my partner and myself, consign'd to G. Fleming our factor there, Dr to sundry accounts 151l. 10s. being for 100 quarters of wheat shipp'd on board the Royal Blance, Mr Dubois master, for this present voyage, by the grace of God, bound for Peterborough	151	10	00
	1-2	To wheat in company between my partner and myself	150	0	
		To cash, for charges in shipping off	1	10	
		July the 12th.			
VIII.	2	Voyage to Peterborough between my partner J. Farthing and myself, consign'd to G. Fleming our factor there, Dr to sundry accounts 242l. 10s. being for 80 pieces of broad cloth bought of S. Barker, at 3l. each, to be paid for at three months.	242	10	00
	1-2	To Ditto Barker	240	0	
		To cash, for charges in shipping off	2	10	
		The 20th.			
1	1	Cash Dr to G. Peacock 165l. left unpaid when he bought the three hogsheads of tobacco, fold Ditto Peacock for company	165	00	00

August

Journal Entries in COMPANY ACCOUNTS.

79

Cafes		August the 27th.	l	s	d.
IX.	2	G. Fleming our factor at Peterborough, for company account between my partner J. Farthing and myself, his share two-thirds, mine one-third, our account current, Dr to voyage to Peterborough for 100 quarters of wheat sold for company by ditto Fleming for 250l. as per his account of the particulars on the file	250	00	00
		September the 8th.			
X.	2	Voyage to Peterborough in company between my partner J. Farthing and myself, his share two-thirds, mine one-third, consign'd to G. Fleming our factor there, Dr to Ditto Fleming for company, our account current 3l. by an abatement made for defect in goods formerly sold	3	00	00
		The 29th.			
XI.	1	Cash Dr to G. Fleming our factor at Peterborough for company account between my partner and myself, our account current, for 147l. received of Mr Leonard Knight, by bill of exchange, payable at sight, for value paid at Peterborough by Ditto Knight, as per advice upon the file	147	00	00

		Pages	1.	2.	3.
1755 <i>Cash,</i>					
Jan. 1.	To stock, for so much in hand			600	00 00
Feb. 7.	To my partner J. F. his account current	1		187	00 00
Mar. 8.	To Peter Simpson, borrowed of Ditto	2		200	00 00
April 9.	To cambricks in company between my partner J. F. and myself, sold to J. Baker	1		374	00 00
20.	To tobacco in company, received of G. P. in part	2		165	00 00
July 20.	To G. P. received in full between J. F. and myself, his share two-thirds, mine one-third	2		165	00 00
Sep. 29.	To our factor G. F. our account current, by bill	2		247	00 00
<i>Cambricks,</i>					
				Pieces.	
Jan. 1.	To stock			100	250 00 00
<i>Cambricks in company between my partner J. F. and myself, his share two-thirds, mine one-third,</i>					
Feb. 5.	To cash, for 187 pieces bought of S. Langley	1		280	10 00
May 18.	To cambricks for 100 pieces brought into company by myself	1		250	00 00
Sep. 29.	To sundry accounts for closing the account, viz.				
	To profit and loss for my share of the gain			31	03 04
	To my partner's account, for his share			62	06 08
				624	00 00
<i>Partner J. F. his account current,</i>					
Feb. 5.	To Ditto partner's account for his two-thirds of 187 pieces of cambrick	2		187	00 00
Mar. 8.	To his account for his two-thirds of three hogheads of tobacco	2		200	00 00
April 23.	To cash, paid him his share of the money received in part of G. Peacock for three hogheads of tobacco, sold the 20th instant	2		110	00 00
May 18.	To his account for two-thirds of 100 pieces of cambricks brought into company by myself	2-1		166	13 04
June 21.	To his account for two-thirds of 100 quarters of wheat bought of S. Lovel	2		100	00 00
23.	To his account for two-thirds of the charges of shipping off	2		1	00 00
July 12.	To his account for two-thirds of 80 pieces of broad cloth, with charges of shipping off	2		161	13 04
Sep. 29.	To cash paid him	1		94	13 04
	To balance due to him two-thirds of 100 pieces of cambricks			166	13 4
	And two-thirds of 80 pieces of broad cloth at Peterborough			161	13 4
				328	06 08
				1349	06 08

Ledger-Book in COMPANY ACCOUNTS.

(1) 81

		Pages	l.	s.	d.
1755					
<i>Per contra,</i>					
					<i>Cr</i>
					<i>Pieces.</i>
Feb 5.	By cambricks in company between J. F. and myself, bought of S. Langley	187	1	280	10 00
Mar. 8.	By tobacco in company, bought of R. Dawson three hogheads		2	300	00 00
April 23.	By J. F. my partner, his account current		1	110	00 00
June 21.	By wheat in company between J. F. and myself		2	150	00 00
23.	By voyage to Peterborough, for charges in shipping off 100 quarters of wheat		2	1	10 00
July 12.	By voyage to Peterborough, for 87 pieces of broad cloth, shipp'd off in company between J. Farthing and myself		2	2	10 00
Sep. 29.	By my partner's account current, paid him		1	94	13 04
<i>Per contra,</i>					
					<i>Cr</i>
May 18.	By cambricks in company between J. F. and myself		1	250	00 00
<i>Per contra,</i>					
					<i>Cr</i>
					<i>Pieces.</i>
April 9.	By cash, sold J. Baker	187	1	374	00 00
Sep. 29.	By balance, resteth stock, viz.				
	My partner's share $56\frac{2}{3}$			250	00 00
	Myself $33\frac{1}{3}$ } 100 pieces			624	00 00
<i>Per contra,</i>					
					<i>Cr</i>
Feb. 7.	By cash		1	187	00 00
Mar. 18.	By Peter Simpson		2	200	00 00
April 9.	By his account, by me in company for his share of 187 pieces of cambricks sold J. Baker		2	249	06 08
20	By his account for two hogheads of tobacco, sold G. Peacock		1-2	220	00 04
Sep. 29.	By his account for two-thirds of 247l. receiv'd of G. Fleming, our factor at Peterborough		2	164	13 04
	By the close of his account for wares unsold		2	328	06 08
				1349	06 08

		l.	s.	d.
1755.	Partner J. F. his account by me in company,	<i>Dr</i>		
April 9.	To his account current for his share 187 pieces of cambrick, sold John Baker ————	—	1	249 06 08
20	To his account current, by fundry accounts, for his share of 2 hogsheds of tobacco, sold G. Peacock —————	—	1-2	220 00 00
Sep. 29.	To his account current for two-thirds of 247 l receiv'd by bill of G. Fleming, our factor at Peterborough —————	—	2	164 13 04
		<i>l. s. d.</i>		
	To his account current for the closing the account, viz. two-thirds of 100 pieces of cambricks unfold —————	—		166 13 4
	And two-thirds of 80 pieces of broad cloth, unfold at Peterborough ————	—		161 13 4
				328 06 08
				962 06 08
	Tobacco in company, between my Partner J. F. and myself, bis share } two-thirds, mine one-third,	<i>Dr</i>		
Mar. 8.	To cash for three hogsheds, bought of R. Dawson ————	—	I	300 00 00
Sep. 29.	To profit and loss, for my share of the gain one-third part ————	—		10 00 00
	To my partner's account for his share of ditto two-thirds ————	—		20 00 00
				330 00 00
	Peter Simpson,	<i>Dr</i>		
Mar. 18.	To J. F. my partner's account current by assignment. ————	—	I	200 00 00
	George Peacock	<i>Dr</i>		
April 20.	To tobacco, in company ————	—	2	165 00 00
	Wheat in company between J. F. and myself, bis share two-thirds, } mine one-third,	<i>Dr</i>		
June 21.	To cash for 100 quarters, bought of S. Lovel ————	—	I	150 00 00
	Voyage to Peterborough between J. F. and myself, consign'd to our } factor there,	<i>Dr</i>		
June 23.	To wheat in company, 100 quarters ————	—	2	150 00 00
	To cash for charges in shipping off ————	—	1	1 10 00
July 12.	To S. Barker for 80 pieces of broad cloth ————	—	2	240 00 00
	To cash for charges in shipping off ————	—		2 10 00
Sep. 8.	To G. Fleming our account current, for defect in goods ————	—	2	3 00 00
	To profit and loss, for my share of the gain one-third ————	—		31 16 08
29.	To my partner's account for his two-thirds of ditto ————	—		63 13 04
				492 10 00
	Samuel Barker,	<i>Dr</i>		
	George Fleming our factor at Peterborough for company accounts be- } tween my partner J. F. and myself, bis share two-thirds, mine } one-third, our account current,	<i>Dr</i>		
Aug. 27.	To voyage to Peterborough in company ————	—	2	250 00 00

(2) 83

l. s. d.

8 (2)



GENTLEMEN'S ACCOUNTS.



AN exact, short, and complete method, for any Gentleman of estate, to have his accounts kept: And first, it is requisite that the Gentleman keep a book, which may be call'd the rental of particulars, and need only be wrote over, once in 6, 8, or 10 Years, as occasion may serve, by alteration being made in farms or tenants; wherein must be enter'd an account of all his estate. As supposing him to have four lordships, viz. Luston, Bramley, Crofton and Gamby, as in the example of Gentleman's accounts hereafter inserted. Then supposing the Gentleman to have only a general survey of the inclosure of the lordship of Luston and Bramley. Make your particular rentals for ditto lordship, ~~1st, 2d, 3d and 4th pages~~, as you see they are in the following accounts.

AND supposing he has a survey, of all the particulars of the lordships of Crofton and Gamby, with maps of the same, and therein every man his quantity of field-land laid out; then place them as you see exemplified in the ~~5th, 6th, 7th and 8th pages~~. The column with N, upon the top, contains the number every such parcel of ground is numbered within the map of the said lordship. And the column next to the tenants names, is a letter placed opposite to the tenant's name, which is supposed to be a letter placed within every parcel of ground, belonging such tenant; which is only for the convenience of readily finding, any particular close, or parcel of ground, lying, and being within the said manor, by the said map, and who occupies the same. Note, Luston, being supposed to be the place of the Gentleman's residence, and therefore no land-tax allowed out of the rents thereof; the Gentleman paying it himself, or order, and is entered in the book of payments same time; as may be seen in the example of the subsequent accounts. Those rentals of the particulars of the four lordships, are only to shew the parcels of ground every person farms, with the value thereof; and being collected into one sum, shews the Gentleman what his estate is worth yearly neat money; that is when the land-tax, free-rent, or whatever else his estate is obliged to pay, being first deducted. And any Gentleman, adding the neat rents, becoming due since the last accounts were past, to the arrears of rent standing due at the same time, may easily prove from that time to any time hereafter, at pleasure, whether the accounts of rent have been regularly kept, and also the arrears truly made out. Also the steward, keeping an account of all the receipts and payments for his master, with an account of cash, whether he has kept his accounts, without error or mistake, as is hereafter demonstrated.

AND, in order to keep an account, between the Gentleman and his tenant, you must have a general rental, wrote over every half-year, making every person Dr. for his or her half year's rent, so soon as it becomes due, leaving the opposite side blank, in order to make him or her Cr. so soon as he or she shall pay the same. Always take care, that as soon as you make an half-year rental, for any half-year becoming due, to balance your last rental (which will be upon arrear what is not paid) by making a reference into the beginning of your new rental, as arrears of rent, as you may see in the examples in the first, second and third general rental books, (those accounts supposed to be carried on for three half-years) so that you may never have any further to look for any man's account of rent or arrears of rent, than into your last half-year's rental. The rentals being thus kept, will always shew, how the account stands, between the Gentleman and his tenant; and also how much every lordship is in arrear; and consequently them all at every half-year's end.

Now, suppose your last accounts, to be past the 31st of July, 1753, inclusive, (as in the following example) and the arrears of the four lordships, standing due at the same time to be 1291 *l.* 19 *s.* 4 *d.* and part of half a year's rent due Lady-day, 1753, to be 1223 *l.* 4 *s.* 2 *d.* as appears by the last balance book. Then you begin your account the first of August, 1753, inclusive. Books necessary for a steward to keep his accounts, are, 1st, A book of general receipts, wherein he must enter all the money he received on his master's account; see the example in the book of receipts. 2d, A book of payments, wherein to enter all the money he pays on his master's account, as per example of the book of payments. 3d, A cash-book, or account of cash, which is here so well carried on, that the steward, may every morning, by telling over his cash in hand, know whether he has made any mistake, either to himself or master, that is, by not entering something paid the day before, in his book of payments, or something received in his book of receipts; which upon so timely notice, may easily recollect his memory; [if he has a large sum of cash by him, he need not have the trouble to tell it all over, only the purse he frequently receiving into or paying out], every day's receipts, being added up in the book of receipts, and posted into the Dr. side of the cash-book; and every day's payments, ditto, and posted into the Cr. side of the said book. Also that day's receipts, added to the receipts since the account began, to the day before, makes the receipts to that day, since the accounts began. And also the payments that day, added to the payments since the account began, to the day before, makes the payment since the account began, to that day; which subtracted from the receipts since the account began, to the same time, there will remain the balance or cash in hand, that day, and for every day as you may see in the example of the cash-book. It is also to be farther understood that whatever steward keeping his accounts in this manner, whenever his master shall command him to make up his accounts, must immediately lay his books before him, viz. His book of receipts, book of payments and cash-book. And in the cash-book it will appear upon one

view what money he has received upon all accounts, what he has paid, and also the balance or cash in hand; which he may immediately produce. And his master's business, if he pleases to examine into his accounts, is, to read the book of payments over, and to his satisfaction, examine the vouchers, which are all the receipts he has taken for such payments, and must be number'd and filed up as they come. Also a column titled Vouch. in the book of payments; wherein, to set the number against that payment, which is upon the voucher on the file; for the readiness of finding any voucher, for the payment of any sum of money, and is sufficient to prove the payments. And the steward, in order to prove the receipts on account of rent, as per book of receipts, to be daily enter'd, must be done by proving the rentals to have been regularly kept. To do which, make a little book, which call the balance-book, and therein state every lordship from the time the account began, or the last account were past, to the present time you are making up the general balance. And, now to state every lordship, you must look into the old arrears, that was when the account began, and rule your book as you see the example of the balance-book; leaving a space sufficient to enter all that you may reasonably suppose by the old arrears to be received for that half-year, and so for every half-year you have received any rent for. Then post from your book of receipts, into your balance-book, every sum of money you have received, upon rent account, with the date you received it on, and on whom, which must be placed within that space left for entering all the receipts for that half-year, for which that sum has been received in full or in part. And, also take care to post it to the lordship it is received at or from till you have posted all the receipts of rent, out of your book of receipts, belonging every lordship. Then, post out of your rentals, all the arrears of rent, of any one lordship standing due at the same time, and having collected them all into one sum, and likewise all the receipts of rent; then state that lordship, as you see in the example of the balance-book; making the said lordship Dr. to all the rents and arrears of rents that was due when the last accounts were past; and also for all the rent becoming due since the accounts began, (ever accounting one-half-year's rent upon arrear when the other is due). Also Cr. for all the rents received, the ground in hand, the arrears of rent due, with the half-year's rent last past as it may happen in practice, when the accounts are balanced. And so for every lordship, till you have balanc'd them all. And then state all the lordships together, making them Dr. to all the arrears standing due when the accounts were last past, and all the rents becoming due since the same time. And Cr. for all the rents received, all the rent and arrears of rent standing due, at the same time; and if the Dr. and Cr. sides exactly agree, it will thereby appear all the receipts are rightly entered, the arrears truly made out; and consequently the books have been kept without error or mistake. Lastly, make the Gentleman his account current from the time the account began, to the time the account is made up, Dr. to all the money paid on his account, and Cr. for all the money received on ditto account, and if the balance falls on the Cr. side, it will be in favour of the steward, his master is so much indebted to him; but if it falls on the Dr. side, it is in favour of his master; and consequently he is so much indebted to him, which will be equal to the cash in hand, as per cash-book.

N. B. The whole accounts are balanced upon one page of the balance-book where you see the four lordships stated, and is as sufficient to prove the accounts without the balancing of every single lordship, only in case of a mistake, you are obliged to state every lordship in order to find it out, and is also more intelligible; which is the reason I have exemplified the stating of every lordship separately.

87

Tenants Names.

A Rental of the Particulars of LUFTON, Lady-day, 1753.										Valuation per Acre per Ann.		Rental of the Particulars per Annum.	
Tenants Names.		A	R.	P.	s.	d.	l.	s.	d.				
In the Lord's hand	The Firr-dale clofe	30	02	00	16	00	24	08	00				
	The Stone garth	10	01	00	14	00	7	03	06				
	North-Clifton clofe	08	02	00	16	00	6	16	00				
	Caward clofe	20	02	00	09	00	9	04	06				
	Total of a year's rent						48	12	00				
	Total of a half year's rent						24	06	00				
Robert Taylor	A messuage and cooper clofe	04	02	00	16	00	2	05	00				
	Eight ox-gangs of arrable, at 4l. per						32	00	00				
	Claver clofe	30	00	00	20	00	30	00	00				
	Graffing and moor-gates						10	10	00				
	Total of a year's rent						74	15	00				
	Total of a half-year's rent						37	07	06				
Robert Cowtels	A messuage and 12 ox-gangs, at 4l. per						48	00	00				
	Carwell clofe	20	02	00	16	00	10	05	00				
	Hay-garth	08	02	00	20	00	8	10	00				
	Graffing and moor-gates						15	05	06				
	Total of a year's rent						74	00	06				
	Total of a half-year's rent						37	00	03				
John Clark	A messuage and 16 ox-gangs of arrable, at 4l. per						64	00	00				
	The great lofe	50	02	00	20	00	50	10	00				
	Pig clofe	05	02	00	10	00	2	15	00				
	Great Holms	20	02	00	20	00	20	10	00				
	Graffing and moor-gates						18	15	09				
	Total of a year's rent						156	10	09				
	Total of a half-year's rent						78	05	04½				
Robert Train	A messuage and 20 ox-gangs of arrable land, at 4l. per						80	00	00				
	West-intack	50	01	00	10	00	25	02	06				
	New-clover clofe	40	00	20	16	00	32	18	00				
	Graffing and moor-gates						20	11	00				
	Total of a year's rent						158	11	06				
	Total of a half-year's rent						79	05	09				
John Weaver	A messuage and 24 ox-gangs of land, at 4l. per						96	00	00				
	Great Corbuts	50	02	00	10	00	25	05	00				
	Little Ditto	20	01	00	05	00	5	01	03				
	Bream clofe	30	02	00	20	00	30	10	00				
	Graffing and moor-gates						24	10	06				
	Total of a year's rent						181	06	09				
	Total of half a year's rent						90	13	04½				
Peter Quick	A messuage and 23 ox-gangs of land, at 4l. per						92	00	00				
	E. Intack	20	02	00	16	00	16	08	00				
	Farthing clofe	10	02	00	20	00	10	10	00				
	Harrison's clofe	30	02	00	10	00	15	05	00				
	Graffing and moor-gates						23	15	04				
	Total of a year's rent						157	18	04				
	Total of half a year's rent						78	19	02				
David Goodwin	A messuage and 17 ox-gangs of land, at 4l. per						68	00	00				
	Speck clofe	50	02	00	10	00	25	05	00				
	Smith croft	20	02	00	20	00	20	10	00				
	Little ings	30	02	00	05	00	7	12	06				
	Graffing and moor-gates						16	13	06				
	Total of a year's rent						138	01	00				
	Total of half a year's rent						69	00	06				

Rental of the Particulars of BRAMLEY,
Lady-day, 1753, continued.

Tenants Names.		Valuation per Acre per Ann.					Rental of the Particulars per Annum.		
		A	R.	P.	s.	d.	l.	s.	d.
Rachael Parlor	A messuage and House close	10	02	00	10	00	5	05	00
	Low grounds	50	02	00	20	00	50	10	00
	Plain close	10	02	00	10	00	10	05	00
	Flattoms	10	00	00	05	00	2	10	00
	Rye close	30	02	00	30	00	45	15	00
	Gravel close	05	02	00	04	00	1	02	00
	Total of a year's rent						115	07	00
	Total of half a year's rent						57	13	06
John Woodcock	A messuage and 10 ox-gangs of arable land, at 3 ^l per						30	00	00
	Fish-pond close	20	02	00	20	00	20	10	00
	Stubble close	10	02	00	10	00	5	05	00
	Wheat close	05	02	00	05	00	1	07	06
	Rier close	30	02	00	20	00	30	10	00
	High moor close	50	02	00	10	00	25	05	00
	Low ditto	30	02	00	02	00	3	01	00
	Total of a year's rent						115	18	06
	Total of half a year's rent						57	19	03
Thomas Brown	A cottage and garth						2	10	06
John Walker	A cottage and garth						3	10	06
William Fawlit	A cottage and garth						1	13	03
Thomas Milner	A cottage and garth						1	12	06
Robert Edwards	A cottage and garth						3	15	02
Thomas Read	A cottage and garth						1	00	00
John Snow	A cottage and garth						2	11	06
	Total of a year's rent of Bramley						391	12	10

Rental of the Particulars of CROFTON,
Lady-day, 1753.

Tenants Names.		Valuation per Acre per Ann.					Rental of the Particulars per Annum.		
		A	R.	P.	s.	d.	l.	s.	d.
Thomas Dawson	A. House and fold	1	00	02	00	04	1	02	00
	South garth	2	10	02	00	10	5	05	00
	Orchard	4	04	02	00	20	4	10	00
	Ditto	6	02	02	00	20	2	10	00
	North close	8	10	02	00	10	8	05	00
	South close	10	20	02	00	20	20	10	00
	Oak close	12	30	00	00	10	15	05	00
	Intack	14	00	02	00	05	1	12	06
	New close	16	10	00	00	10	7	10	00
	Long ings	18	10	02	00	10	9	05	00
	Old tillage close	20	10	02	00	16	12	16	00
	Great butts	22	20	02	00	10	10	05	00
	In the north field	30	02	00	05	00	7	12	06
	In the east field	15	02	00	20	00	15	10	00
	In the west field	18	02	00	30	00	17	15	00
	Total of a year's rent						139	13	00
	Total of half a year's rent						69	16	06

Rental of the Particulars of CROFTON,
Lady-day, 1753, continued.

Tenants Names.											Valuation per Acre per Ann.		Rental of the Particulars per Annum.		
													l	s.	d.
John Turnep	B.	House and fold				3	05	02	00	04	00		1	02	00
		Garth				5	04	02	00	10	00		2	05	00
		Ditto				7	04	00	00	10	00		2	00	00
		Ditto				9	10	02	00	10	00		5	05	00
		Frostill's garth				11	15	02	00	20	00		15	10	00
		South close				13	20	02	00	10	00		15	05	00
		Ings close				15	30	02	00	10	00		15	05	00
		Cow close				17	16	02	00	20	00		16	10	00
		Swineherd close				19	20	02	00	15	00		15	07	06
		Fur leys				21	05	02	00	05	00		1	02	06
		Moose close				23	15	02	00	30	00		22	10	00
		Paddock				25	18	02	00	10	00		9	05	00
		Rye close				27	19	02	00	20	00		19	10	00
		In the A field					20	02	00	15	00		15	07	06
		In the B field					18	00	00	10	00		9	00	00
		In the C field					30	02	00	10	00		15	05	00
		Total of a year's rent											175	03	06
		Total of half a year's rent											87	17	09
Benjamin Strand	C.	House and fold				26	04	02	00	04	00		0	18	00
		Back garth				28	10	02	00	20	00		10	10	00
		Ings close				30	20	02	00	20	00		20	10	00
		Mire close				32	15	02	00	10	00		7	15	00
		Spittle close				34	16	02	00	15	00		12	07	06
		Hanging close				36	20	02	00	10	00		10	05	00
		Turf ings				38	10	02	00	05	00		2	12	06
		Brass close				40	20	02	00	10	00		10	05	00
		Crow close				42	30	02	00	15	00		22	17	06
		Little ditto				44	04	02	00	10	00		2	05	00
		Whin moor				46	20	02	00	05	00		5	02	06
		Runnel close				24	10	02	00	10	00		5	05	00
		In A field					20	02	00	20	00		20	10	00
		In B field					30	02	00	10	00		15	05	00
		In C field					20	00	00	20	00		20	00	00
		Total of a year's rent											166	08	00
		Total of half a year's rent											83	04	00
Gregory Fish	D.	House and garth				29	03	02	00	04	00		0	14	00
		Back garth				31	05	02	00	20	00		5	10	00
		Great crags				33	30	02	00	10	00		15	05	00
		Little ditto				34	10	00	00	10	00		5	00	00
		Great wood leys				37	50	02	00	20	00		50	10	00
		Little ditto				39	15	00	00	20	00		15	00	00
		Gare close				41	05	00	00	10	00		2	10	00
		Rabbit garth				43	60	00	00	05	00		15	00	00
		Turnep close				45	16	02	00	15	00		12	07	06
		In the A field					20	02	00	20	00		20	10	00
		In the B field					18	02	00	15	00		13	17	06
		In the C field					23	02	00	20	00		23	10	00
		Total of a year's rent											179	14	00
		Total of half a year's rent											89	17	00
Edward Thompson		A cottage and garth											1	10	06
Edward Emmers		A cottage and garth											2	10	03
Edward Johnston		A cottage and garth											3	12	06
		Total of a year's rent at Crofton											34	10	08½
		Total of half a year's Ditto											170	15	04½

91

Valuation per Acre per Ann.

Rental of the
Particulars
per Annum.

Rental of the Particulars of GAMBY, Lady-day, 1753.		Valuation per Acre per Ann.	Rental of the Particulars per Annum.
Tenants Names.			
Rachel Parlor	A.	House and garth Hall garths Great croft Little Ditto Great Heart Little Ditto Long raskils Short Ditto Kattle clofe	61 02 00 00 05 00 52 20 02 00 10 00 63 50 02 00 20 00 55 05 02 00 20 00 58 30 00 00 10 00 71 10 02 00 10 00 73 20 02 00 10 00 74 16 02 00 20 00 75 12 02 00 10 00
		Total of a year's rent	126 03 00
		Total of half a year's rent	63 01 06
Thomas Bland	B.	House and fold Barn garth Paddock Great hags Little Ditto Round clofe Square clofe Acre dyke	27 03 02 00 05 00 28 50 00 00 20 00 29 12 00 00 12 00 33 30 02 00 10 00 41 18 07 00 20 00 40 10 02 00 10 00 38 19 02 00 20 00 31 15 02 00 10 00
		Total of a year's rent	127 06 06
		Total of half a year's rent	63 13 03
Thomas Harris	C.	House and garth Perrit garth High garth Low garth House clofe East becks West Ditto Great merils Little Ditto	44 04 02 00 05 00 15 10 00 00 10 00 6 20 02 00 15 00 43 23 02 00 20 00 35 13 02 00 10 00 33 30 02 00 15 00 17 20 02 00 14 00 18 50 02 00 20 00 22 30 02 00 10 00
		Total of a year's rent	154 14 06
		Total of half a year's rent	77 07 03
Peter Noding	D.	House and garth Nook clofe Great nook Dawson clofe Great tofts Little Ditto Summer clofe Hagwood clofe Little clover clofe	53 05 02 00 05 00 54 20 00 00 10 00 55 50 02 00 20 00 3 30 02 00 10 00 70 60 02 00 20 00 24 10 02 00 05 00 25 18 02 00 10 00 52 10 02 00 08 00 51 30 00 00 20 00
		Total of a year's rent	183 14 00
		Total of half a year's rent	91 17 00
William Parrot	E.	House and garth East Thackers West Ditto North Ditto Bitch hill clofe Crook'd clofe High sand field Low Ditto Bog clofe	56 02 02 00 04 00 42 20 07 00 10 00 96 30 02 00 15 00 98 40 02 00 20 00 47 15 02 00 10 00 39 20 00 00 15 00 36 30 00 00 10 00 35 15 00 00 20 00 34 20 02 00 10 00
		Total of a year's rent	137 02 06
		Total of half a year's rent	68 11 03

Rental of the Particulars of GAMBY,
Lady-day, 1753, continued.

Tenants Names.					Rental of the Particulars per Annum.		
					l.	s.	d.
Thomas Thompson	A cottage and garth	—	—	—	2	10	03
William Thompson	A cottage and garth	—	—	—	1	00	00
John Colly	A cottage and garth	—	—	—	3	09	02
William Carter	A cottage and garth	—	—	—	2	01	00
Thomas Crook	A cottage and garth	—	—	—	1	12	05
James Stones	A cottage and garth	—	—	—	3	06	08

Note, No land-tax being allowed out of the rents of Lufton, it being the place where the gentleman is supposed to reside; so that he or his steward paying the same, and entering it in the book of payments when paid.

	Full Rent.			Tax allowed.			Neat Rent.		
	l.	s.	d.	l.	s.	d.	l.	s.	d.
Lufton	563	09	09	0	00	00	563	09	09
Bramley	391	12	10	14	04	00	377	08	10
Crofton	341	10	08½	14	0	08	327	07	00½
Gamby	368	04	05	13	08	09	364	15	08
Total of a year's neat rent of the four Lordships							1633	01	03½

Rental



RENTAL-BOOK I.

A RENTAL of LUFTON, BRAMLEY,
CROFTON, and GAMBY, half a Year,
Michaelmas, 1753: Taxes Two Shillings
per Pound.

A L S O

An ACCOUNT of the ARREARS
of the Four LORDSHIPS standing due
same time.



Dr.		Arrears at LUFTON to Lady-day, 1753, inclusive, standing due Michaelmas, 1753, exclusive.			l. s. d.			l. s. d.		
Lady-day, 1752.	Robert Taylor	—	—	—	37	7	6	112	02	06
Michaelmas, 1752	Ditto	—	—	—	37	7	6			
Lady-day, 1753.	Ditto	—	—	—	37	7	6			
Lady-day, 1752.	Robert Cowtels	—	—	—	37	0	3	111	00	09
Michaelmas, 1752	Ditto	—	—	—	37	0	3			
Lady-day, 1753.	Ditto	—	—	—	37	0	3			
Michaelmas, 1752	John Clark	—	—	—	78	5	4½	156	10	09
Lady-day, 1753.	Ditto	—	—	—	78	5	4½			
Lady-day, 1753.	Robert Train	—	—	—				79	05	09
								458	19	09
Dr.		Arrears at BRAMLEY to Lady-day, 1753, inclusive, standing due Michaelmas, 1753, exclusive.								
Lady-day, 1753.	Thomas Trusty	—	—	—				34	18	03
Lady-day, 1753.	Richard Paywell	—	—	—				72	14	04½
								107	12	07½
Dr.		Arrears at CROFTON, Lady-day, 1753, inclusive, standing due Michaelmas, 1753, exclusive.								
Michaelmas, 1752.	Thomas Dawson	—	—	—	68	7	3	136	10	05
Lady-day, 1753.	Ditto	—	—	—	68	7	3			
Michaelmas, 1752.	John Turnep	—	—	—	86	2	8	172	05	04
Lady-day, 1753.	Ditto	—	—	—	86	2	8			
								308	19	10
Dr.		Arrears at GAMBY to Lady-day, 1753, inclusive, standing due Michaelmas, 1753, exclusive.								
Lady-day, 1752.	Rachel Parlor	—	—	—	61	15	3	185	05	09
Michaelmas, 1752.	Ditto	—	—	—	61	15	3			
Lady-day, 1753.	Ditto	—	—	—	61	15	3			
Lady-day, 1752.	Thomas Bland	—	—	—	62	6	6	186	19	06
Michaelmas, 1752.	Ditto	—	—	—	62	6	6			
Lady-day, 1753.	Ditto	—	—	—	62	6	6			
Lady-day, 1753.	Thomas Harris	—	—	—				75	11	01
								447	16	04½
Total of arrears brought on.										
	Lufton arrears	—	—	—				458	19	09
	Bramley Ditto	—	—	—				107	12	07½
	Crofton Ditto	—	—	—				308	19	10
	Gamby Ditto	—	—	—				447	16	04½
								1323	08	07

GENTLEMEN'S ACCOUNTS.

95

Cr.		Receipts of Arrears at LUFTON, from Michaelmas, 1753, to Lady-day, 1754.									
October the 30th. Michaelmas, 1752.	Received of Robert Taylor, for Lady-day, 1752	—	—	—	—	37	7	6	l.	s.	d.
	Transferred by balance to the arrears of rent into rental for Lady-day, 1754	—	—	—	—	37	7	6			
Lady-day, 1753.	Transferred by Ditto to Ditto into Ditto	—	—	—	—	37	7	6			
									112	02	06
October the 30th. Michaelmas, 1752	Received of Robert Cowtels, for Lady-day, 1752	—	—	—	—	37	0	3			
	Transferred by balance to the arrears of rent into rental for Lady-day, 1754	—	—	—	—	37	0	3			
Lady-day, 1753.	Transferred Ditto to Ditto into Ditto	—	—	—	—	37	0	3			
									111	00	09
November the 6th Lady-day, 1753.	Received of John Clark, for Michaelmas, 1752	—	—	—	—	78	5	4½			
	Transferred by balance into the rental for Lady-day, 1754	—	—	—	—	78	5	4½			
									156	10	09
November the 16th January the 15th.	Received of Robert Train, in part, of Lady-day, 1753	—	—	—	—	7	0	0			
	Received of Ditto, to compleat Lady-day, 1753	—	—	—	—	72	5	9			
									79	05	09
									458	19	09
Cr.		Receipts of Arrears at BRAMLEY, from Michaelmas, 1753, to Lady-day, 1754.									
Lady-day, 1753.	Transferred by balance to the arrears of rent into rental for Lady-day, 1754								34	18	03
Lady-day, 1753.	Transferred by balance to the arrears of rent into rental for Lady-day, 1754								72	14	04½
									107	12	07½
Cr.		Receipts of Arrears at CROFTON, from Michaelmas, 1753, to Lady-day, 1754.									
December the 2d. Lady-day, 1753.	Received of Thomas Dawson, for Michaelmas, 1752	—	—	—	—	68	7	3			
	Transferred by balance to the arrears of rent into rental for Lady-day, 1754	—	—	—	—	68	7	3			
									136	14	06
December the 20th January the 30th. Lady-day, 1753.	Received of John Turnep, in part, of Michaelmas, 1753	—	—	—	—	80	0	0			
	Received of Ditto to compleat Ditto	—	—	—	—	6	2	8			
	Transferred by balance to the arrears of rent for Lady-day, 1754	—	—	—	—	86	2	8			
									172	05	04
									308	19	10
Cr.		Receipts of Arrears at GAMBY, from Michaelmas, 1753, to Lady-day, 1754.									
January the 4th. February the 18th. Lady-day, 1753.	Received of Rachel Parlor, for Lady-day, 1752	—	—	—	—	61	15	3			
	Received of Ditto, for Michaelmas, 1752	—	—	—	—	61	15	3			
	Transferred by balance to the arrears of rent into rental for Lady-day, 1754	—	—	—	—	61	15	3			
									185	05	09
February the 22d. Michaelmas, 1752	Received of Thomas Bland, for Lady-day, 1752	—	—	—	—	62	6	6			
	Transferred by balance to the arrears of rent into rental for Lady-day, 1754	—	—	—	—	62	6	6			
Lady-day, 1753.	Transferred Ditto	—	—	—	—	62	6	6			
									186	10	06
January the 4th. February the 22d.	Received of Thomas Harris, in part, Lady-day, 1753	—	—	—	—	50	0	0			
	Received of Ditto, to compleat	—	—	—	—	25	11	1½			
									75	11	01½
									447	16	04½

96 GENTLEMEN'S ACCOUNTS.

Dr. LUFTON Rental, half a Year, Michaelmas, 1753.

	Full Rent.			Lard-tax allowed		Neat Rent.		
	l.	s.	d.	s.	d.	l.	s.	d.
Sir A. B. for ground in hand, as <i>per</i> rental of particulars	24	06	00			24	06	00
Robert Taylor, as <i>per</i> rental of particulars	37	07	06			37	07	06
Robert Cowtels, Ditto	37	00	03			37	00	03
David Goodwin, Ditto	69	00	06			69	00	06
John Clark, Ditto	78	05	04½			78	05	04½
Robert Train, Ditto	79	05	09			79	05	09
John Weaver, Ditto	90	13	04½			90	13	04½
Peter Quick, Ditto	78	19	02			78	19	02
Robert Paddock, Ditto	64	18	10			64	18	10
James Cock	00	15	03			0	15	03
John Hewitson	1	02	06			1	02	06
Christopher Parkin	1	15	03			1	15	03
						563	09	09

Dr. BRAMLEY Rental, half a Year, Michaelmas, 1753.

Francis Harlock	53	11	07½	26	03	52	05	04½
Thomas Trusty, as <i>per</i> rental of particulars	35	16	09	18	06	34	18	03
Richard Paywell, Ditto	74	05	07½	28	03	72	17	04½
William Cheapside, Ditto	48	01	03	19	10	47	01	05
George House, Ditto	50	01	00	25	03	48	15	09
Widow Parlor, Ditto	57	13	06	24	02	56	09	04
John Woodcock, Ditto	57	19	03	24	07½	56	14	07½
Thomas Brown						1	05	03
John Walker						1	15	03
William Fausit						0	16	07½
Thomas Milner						0	16	03
Robert Edwards						1	17	07
Thomas Read						0	10	00
John Snow						1	05	09
						377	08	10

LUFTON Receipts, half a Year, Michaelmas,		1753.		
Cr.		l.	s.	d.
December 31, 1754	By balance transferred to balance-book when the accounts are balanced	24	06	00
March 25, 1754	By balance transferred to the arrears of rent into rental for Lady-day, 1754	37	07	06
March 25.	By balance transferred to the arrears of rent into rental for Lady-day, 1754	37	00	03
February 28, 1754	Received in part	60	00	00
March 25.	By balance transferred to the arrears of rent into rental for Lady day, 1754	9	00	06
March 25	By balance transferred to the arrears of rent into rental for Lady-day, 1754	78	05	04½
May 15, Mar 25	Received in full <i>By balance</i>	79	05	09
February 28, 1754.	Received in part	80	00	00
March 25.	By balance transferred to the arrears of rent into rental for Lady-day, 1754	10	13	04½
February 28, 1754	Received in full	78	9	02
February 28, 1754	Received in full	64	18	10
February 28, 1754	Received in full		15	03
February 28, 1754	Received in full		1	02 06
February 28, 1754.	Received in full		1	15 03
		563	09	09

Cr.

BRAMLEY Receipts, half a Year, Michaelmas,
1753.

May 6, 1754.	Received in full		52	05	04½
March 25.	By balance transferred to the arrears of rent into rental for Lady-day, 1754		34	18	03
March 25.	By balance transferred to the arrears of rent into rental for Lady-day, 1754		72	17	04½
March 6	Received in full		47	01	05
March 6.	Received in full		48	15	09
March 6.	Received in full		56	09	04
March 6.	Received in full		56	14	07½
March 6.	Received in full			1	05 03
March 6.	Received in full			1	15 03
March 6.	Received in full			16	07½
March 6.	Received in full			16	03
March 6.	Received in full			1	17 07
March 6.	Received in full			10	00
March 6.	Received in full			1	05 09
			377	08	10

Dr. CROFTON Rental, half a Year, Michaelmas, 1753

CROFTON Rental, half a Year, Michael-		Full Rent.			Land-tax	Net Rent.			
mas, 1753		l	s	d.	s.	d.	l.	s.	d.
Thomas Dawson, as per rental of particulars		69	16	06	29	03	38	07	03
John Turnep, Ditto		87	14	09	32	01	55	02	08
Benjamin Strand, Ditto		83	02	00	30	03	53	04	09
Gregory Fish, Ditto		39	17	00	14	03	25	14	00
Edward Thompson, Ditto		00	11	03	00	00	00	11	03
Edward Emmers, Ditto									
Edward Johnson, Ditto									
							327	07	00

Dr. GAMBY Rental, half a Year, Michaelmas, 1753.

Rachel Parlor, as per rental of particulars	63	01	06	26	03	36	15	03
Thomas Bland, Ditto	63	13	03	26	09	36	06	06
Thomas Harris, Ditto	77	07	03	36	01	41	11	01
Peter Noding, Ditto	91	17	00	26	01	65	10	10
William Parrot, Ditto	68	11	03	26	01	42	10	02
Thomas Thompson, Ditto						1	05	00
William Thompson, Ditto						0	10	00
John Colly, Ditto						1	14	00
William Carter, Ditto						1	00	00
Thomas Crook, Ditto						0	16	03
James Stones, Ditto						1	13	04
						364	15	08

GENTLEMEN'S ACCOUNTS.

99

Cr.

CROFTON Receipts, half a Year, Michaelmas,
1753.

							l.	s.	d.
March 25.	By balance transferred to the arrears of rent into rental for Lady-day, 1754						68	07	03
March 25.	By balance transferred to the arrears of rent into rental for Lady day, 1754						86	02	08
March 18, 1754	Received in full	—	—	—	—	—	81	04	09
March 18.	Received in full	—	—	—	—	—	87	15	09
March 18.	Received in full	—	—	—	—	—	0	15	03
March 18.	Received in full	—	—	—	—	—	1	05	01½
March 18.	Received in full	—	—	—	—	—	1	16	03
							327	07	00½

Cr.

GAMBY Receipts, half a Year, Michaelmas,
1753.

February 18, 1754.	Received in full	—	—	—	—	—	61	15	03
March 25.	By balance transferred to the arrears of rent into rental for Lady-day, 1754						62	06	06
July 15.	Received in full	—	—	—	—	—	75	11	01½
March 24, 1754	Received in full	—	—	—	—	—	90	10	10½
March 24.	Received in full	—	—	—	—	—	67	12	01½
March 24.	Received in full	—	—	—	—	—	1	05	01½
March 24.	Received in full	—	—	—	—	—	0	10	00
March 24.	Received in full	—	—	—	—	—	1	14	07
March 24.	Received in full	—	—	—	—	—	1	00	06
March 24.	Received in full	—	—	—	—	—	0	16	03
March 24.	Received in full	—	—	—	—	—	1	13	04
							364	15	08

GENTLEMAN'S ACCOUNT

GROTON Receipts, half a Year, Michaelmas, 1753.

March 25	By balance transferred to the account of rent into rental for Lady-day, 1754	85 00
March 25	By balance transferred to the account of rent into rental for Lady-day, 1754	85 00
March 25	Received in full	81 00
March 25	Received in full	87 12
March 25	Received in full	0 12
March 25	Received in full	1 00
March 25	Received in full	1 10
March 25		17 00

GAMBY Receipts, half a Year, Michaelmas, 1753.

February 18, 1754	Received in full	61 10
March 25	By balance transferred to the account of rent into rental for Lady-day, 1754	62 00
March 25	Received in full	75 10
March 25	Received in full	90 10
March 25	Received in full	67 12
March 25	Received in full	1 00
March 25	Received in full	0 10
March 25	Received in full	1 14
March 25	Received in full	1 00
March 25	Received in full	0 10
March 25	Received in full	1 10
March 25		304 12



RENTAL-BOOK II.

A RENTAL of LUFTON, BRAMLEY,
CROFTON, and GAMBY, half a Year,
Lady-day, 1754: Taxes Two Shillings
per Pound.

ALSO.
An ACCOUNT of the ARREARS
of the Four LORDSHIPS standing due
same time.



Dr.		Arrears at LUFTON to Michaelmas, 1753, inclusive, standing due Lady-day, 1754, exclusive.			l. s. d.			l. s. d.		
Michaelmas, 1752	Robert Taylor in full	—	—	—	37	7	6			
Lady-day, 1753.	Ditto	—	—	—	37	7	6			
Michaelmas, 1753.	Ditto	—	—	—	37	7	6	112	02	06
Michaelmas, 1752	Robert Cowtess in full	—	—	—	37	0	3			
Lady-day, 1753.	Ditto	—	—	—	37	0	3			
Michaelmas, 1753.	Ditto	—	—	—	37	0	3	111	00	09
Lady-day, 1753.	John Clark in full	—	—	—	78	5	4½			
Michaelmas, 1753	Ditto	—	—	—	78	5	4½	156	10	09
Michaelmas, 1753.	Robert Train in full	—	—	—				79	05	09
Michaelmas, 1753.	David Goodwin in part	—	—	—				9	00	06
Michaelmas, 1753.	John Weaver in part	—	—	—				10	13	04½
								478	13	07½
Dr.		Arrears at BRAMLEY to Michaelmas, 1753, inclusive, standing due Lady-day, 1754, exclusive.			l. s. d.			l. s. d.		
Lady-day, 1753.	Thomas Trufty in full	—	—	—	34	18	3			
Michaelmas, 1753	Ditto	—	—	—	34	18	3	69	16	06
Lady-day, 1753.	Richard Paywell in full	—	—	—	72	14	4½			
Michaelmas, 1753.	Ditto	—	—	—	72	14	4½	145	08	09
								215	05	03
Dr.		Arrears at CROFTON to Michaelmas, 1753, inclusive, standing due Lady-day, 1754, exclusive.			l. s. d.			l. s. d.		
Lady-day, 1753.	Thomas Dawson in full	—	—	—	68	7	3			
Michaelmas, 1753.	Ditto	—	—	—	68	7	3	136	14	06
Lady-day, 1753.	John Turnep in full	—	—	—	86	2	8			
Michaelmas, 1753.	Ditto	—	—	—	86	2	8	172	05	04
								308	19	10
Dr.		Arrears at GAMBY to Michaelmas, 1753, inclusive, standing due Lady-day, 1754, exclusive.			l. s. d.			l. s. d.		
Lady-day, 1753.	Rachel Parlor in full	—	—	—	61	15	3			
Michaelmas, 1753.	Ditto	—	—	—	61	15	3	123	10	06
Michaelmas, 1752.	Thomas Bland in full	—	—	—	62	6	6			
Lady day, 753.	Ditto	—	—	—	62	6	6			
Michaelmas, 1753.	Ditto	—	—	—	62	6	6	186	19	06
Michaelmas, 1753.	Thomas Harris in full	—	—	—				75	11	01½
								386	01	01½
	Total of arrears brought on.									
	Lufton arrears	—	—	—				478	13	07½
	Bramley Ditto	—	—	—				215	05	03
	Crofton Ditto	—	—	—				308	19	10
	Gamby Ditto	—	—	—				386	01	01½
								1388	19	10

GENTLEMEN'S ACCOUNTS.

103

Cr. Receipts of Arrears at LUFTON, from Lady-day,
1754, to Michaelmas, 1754.

		l.	s.	d.	l.	s.	d.
March the 30th.	Received of Robert Taylor, for Michaelmas, 1752	—	—	37	7	6	
May the 15th.	Received of Ditto, for Lady-day, 1753	—	—	37	7	6	
Michaelmas, 1753	Transferred by balance to the arrears of rent into rental for Michaelmas, 1754	—	—	37	7	6	
							112 02 06
March the 30th.	Received of Robert Cowtels, for Michaelmas, 1753	—	—	37	0	3	
May the 15th.	Received of Ditto, for Lady-day, 1754	—	—	37	0	3	
Michaelmas, 1753	Transferred by balance to the arrears of rent into rental for Michaelmas, 1754	—	—	37	0	3	
							111 00 09
November the 30th.	Received of John Clark, for Michaelmas, 1753	—	—	78	5	4½	
Michaelmas, 1753	Transferred by balance into the rental for Michaelmas, 1754	—	—	78	5	4½	
							156 10 09
May the 15th.	Received of Robert Train, in full, for Michaelmas, 1753	—	—	—	—	—	79 05 09
April the 2d.	Received of David Goodwin, to compleat Michaelmas, 1753	—	—	—	—	—	9 00 06
April the 2d.	Received of John Weaver, to compleat Michaelmas, 1753	—	—	—	—	—	10 13 04½
							478 13 07½

Cr. Receipts of Arrears at BRAMLEY, from Lady-day,
1754, to Michaelmas, 1754.

May the 30th.	Received of Thomas Trusty, in part, of Lady-day, 1753	—	—	30	0	0	
June the 19th.	Received of Ditto, to compleat Ditto	—	—	4	18	3	
Michaelmas, 1753	Transferred by balance to the arrears of rent into rental for Michaelmas, 1754	—	—	—	—	—	
				34	18	3	
							69 16 06
May the 30th.	Received of Richard Paywell, in part, of Lady-day, 1753	—	—	60	0	0	
June the 19th.	Received of Ditto, to compleat Ditto	—	—	12	14	4½	
Michaelmas, 1753	Transferred by balance to the arrears of rent into rental for Michaelmas, 1754	—	—	—	—	—	
				72	14	4½	
							145 08 09
							215 05 03

Cr. Receipts of Arrears at CROFTON, from Lady-day,
1754, to Michaelmas, 1754.

June the 25th.	Received of Thomas Dawson, for Lady-day, 1753	—	—	68	7	3	
Michaelmas, 1753	Transferred by balance to the arrears of rent into rental for Michaelmas, 1754	—	—	—	—	—	
				68	7	3	
							136 14 06
June the 29th.	Received of John Turnep, for Lady-day, 1753	—	—	86	2	8	
Michaelmas, 1753	Transferred by balance to the arrears of rent into rental for Michaelmas, 1754	—	—	—	—	—	
				86	2	8	
							172 05 04
							308 19 10

Cr. Receipts of Arrears at GAMBY, from Lady-day,
1754, to Michaelmas, 1754.

January the 4th.	Received of Rachel Parlor, for Lady-day, 1753	—	—	61	15	3	
February the 18th.	Received of Ditto, for Michaelmas, 1753	—	—	61	15	3	
							123 10 06
April the 20th.	Received of Thomas Bland, for Michaelmas, 1752	—	—	62	6	6	
July the 10th.	Received of Ditto, for Lady-day, 1753	—	—	62	6	6	
Michaelmas, 1752	Transferred by balance to the arrears of rent into rental for Michaelmas, 1754	—	—	—	—	—	
				62	6	6	
							186 19 06
July the 15th.	Received of Thomas Harris, in full	—	—	—	—	—	75 11 01½
							386 01 01½

104 GENTLEMEN'S ACCOUNTS.

Dr. LUFTON Rental, half a Year, Lady-day,
1754.

Dr.	LUFTON Rental, half a Year, Lady-day,				1754.	Full Rent.			Land-tax allowed	Net Rent.			
						l.	s.	d.	s.	d.	l.	s.	d.
Sir A. B for ground-in hand, as <i>per</i> rental of particulars	—	—	—	—	—	24	06	00			24	06	00
Robert Taylor, as <i>per</i> rental of particulars	—	—	—	—	—	37	07	06			37	07	06
Robert Cowtels, Ditto	—	—	—	—	—	37	00	03			37	00	03
David Goodwin, Ditto	—	—	—	—	—	69	00	06			69	00	06
John Clark, Ditto	—	—	—	—	—	78	05	04½			78	05	04½
Robert Train, Ditto	—	—	—	—	—	79	05	09			79	05	09
John Weaver, Ditto	—	—	—	—	—	90	13	04½			90	13	04½
Peter Quick, Ditto	—	—	—	—	—	78	19	02			78	19	02
Robert Paddock, Ditto	—	—	—	—	—	64	8	10			64	8	10
James Cock, Ditto	—	—	—	—	—	00	15	03			0	15	03
John Hewitson, Ditto	—	—	—	—	—	1	02	06			1	02	06
Christopher Parkin, Ditto	—	—	—	—	—		5	03			1	15	03
											563	09	09

Dr. BRAMLEY Rental, half a Year, Lady-day, 1754.

Francis Harlock, as <i>per</i> rental of particulars	53	11	07½	26	03	52	05	04
Thomas Trusty, Ditto	35	16	09	18	06	34	12	03
Richard Paywell, Ditto	74	05	07½	28	03	72	17	04½
William Cheapside, Ditto	48	01	03	19	10	47	01	05
George House, Ditto	50	01	00	25	03	48	15	09
Widow Parlor, Ditto	57	13	06	24	02	56	09	04
John Woodcock, Ditto	57	19	03	24	07½	56	14	07½
Thomas Brown						1	05	03
John Walker						1	15	03
William Faufit						0	16	07½
Thomas Milner						0	16	03
Robert Edwards						1	17	07
Thomas Read						0	10	00
John Snow						1	05	09
						377	08	10

Cr.	LUFTON Receipts, half a Year, Lady-day, 1754.					l.	s.	d.
December 31, 1754	By balance transferred to balance-book when the accounts are balanced	—	—	—	—	24	06	00
September 29, 1754	By balance transferred to the arrears of rent into rental for Michaelmas, 1754	—	—	—	—	37	07	06
September 29, 1754	By balance transferred to the arrears of rent into rental for Michaelmas, 1754	—	—	—	—	37	00	03
July 18, 1754	Received in full	—	—	—	—	69	00	06
September 29, 1754	By balance transferred to the arrears of rent into rental for Michaelmas, 1754	—	—	—	—	78	05	04½
September 29, 1754	By balance transferred to the arrears of rent into rental for Michaelmas, 1754	—	—	—	—	79	05	09
July 18, 1754	Received in full	—	—	—	—	90	13	04½
July 18.	Received in full	—	—	—	—	78	19	02
July 18.	Received in full	—	—	—	—	64	18	10
July 18.	Received in full	—	—	—	—		15	03
July 18	Received in full	—	—	—	—	1	02	06
July 18.	Received in full	—	—	—	—	1	15	03
						563	09	09
Cr.	BRAMLEY Receipts, half a Year, Lady-day, 1754.							
July 29, 1754.	Received in full	—	—	—	—	52	05	04½
September 29, 1754	By balance transferred to the arrears of rent into rental for Michaelmas, 1754	—	—	—	—	34	18	03
September 29, 1754	By balance transferred to the arrears of rent into rental for Michaelmas, 1754	—	—	—	—	72	17	04½
July 29, 1754.	Received in full	—	—	—	—	47	01	05
July 29, 1754.	Received in full	—	—	—	—	48	15	09
July 29, 1754	Received in full	—	—	—	—	56	09	04
September 29, 1754	By balance transferred to the arrears of rent into rental for Michaelmas, 1754	—	—	—	—	56	14	07½
July 29, 1754.	Received in full	—	—	—	—	1	05	03
July 29.	Received in full	—	—	—	—	1	15	03
July 29.	Received in full	—	—	—	—		16	07½
July 29.	Received in full	—	—	—	—		16	03
July 29.	Received in full	—	—	—	—	1	17	07
July 29.	Received in full	—	—	—	—		10	00
July 29.	Received in full	—	—	—	—	1	05	09
						377	08	10

107

Cr.

Cr. GAMBY Receipts, half a Year, Lady-day,
1754.

September 29, 1754	By balance transferred to the arrears of rent into rental for Michaelmas, 1754	61	15	03
September 29, 1754	By balance transferred to the arrears of rent into rental for Michaelmas, 1754	62	06	06
September 29, 1754	By balance transferred to the arrears of rent into rental for Michaelmas, 1754	75	11	01½
August 24, 1754.	Received in full — — — — —	90	10	10½
August 24.	Received in full — — — — —	67	12	01½
August 24.	Received in full — — — — —	1	05	01½
August 24.	Received in full — — — — —	0	10	00
August 24.	Received in full — — — — —	1	14	07
August 24.	Received in full — — — — —	1	00	06
August 24.	Received in full — — — — —	0	16	03
August 24.	Received in full — — — — —	1	13	04
		364	15	08



RENTAL-BOOK III.

A RENTAL of LUFTON, BRAMLEY,
CROFTON, and GAMBY, half a Year,
*Michaelmas, 1754: Taxes Two Shillings
per Pound.*

— ALSO —

An ACCOUNT of the ARREARS
of the Four LORDSHIPS standing due
same time.



110 GENTLEMEN'S ACCOUNTS.

Dr.		Arrears at LUFTON to Lady-day, 1754, inclusive, standing due Michaelmas, 1754, exclusive.					
					l.	s.	d.
Michaelmas, 1753	Robert Taylor	—	—	—	37	7	6
Lady-day, 1754.	Ditto	—	—	—	37	7	6
					74	15	00
Michaelmas, 1753	Robert Cowtes	—	—	—	37	0	3
Lady-day, 1754.	Ditto	—	—	—	37	0	3
					74	00	06
Michaelmas, 1753	John Clark	—	—	—	78	5	4½
Lady-day, 1754	Ditto	—	—	—	78	5	4½
					156	10	09
Lady-day, 1754.	Robert Train	—	—	—	79	05	09
					384	12	00
Dr.		Arrears at BRAMLEY to Lady-day, 1754, inclusive, standing due Michaelmas, 1754, exclusive.					
					l.	s.	d.
Michaelmas, 1753	Thomas Trusty	—	—	—	34	18	3
Lady-day, 1754	Ditto	—	—	—	34	18	3
					69	16	06
Michaelmas, 1753	Richard Paywell	—	—	—	72	14	4½
Lady-day, 1754.	Ditto	—	—	—	72	14	4½
					145	08	09
Lady-day, 1754.	John Woodcock	—	—	—	56	14	07½
					271	19	10½
Dr.		Arrears at CROFTON to Lady-day, 1754, inclusive, standing due Michaelmas, 1754, exclusive.					
					l.	s.	d.
Michaelmas, 1753	Thomas Dawson	—	—	—	68	7	3
Lady-day, 1754.	Ditto	—	—	—	68	7	3
					136	14	06
Michaelmas, 1753	John Turnep.	—	—	—	86	2	8
Lady-day, 1754	Ditto	—	—	—	86	2	8
					172	05	04
					308	19	10
Dr.		Arrears at GAMBY to Lady-day, 1754, inclusive, standing due Michaelmas, 1754, exclusive.					
					l.	s.	d.
Michaelmas, 1753	Thomas Bland	—	—	—	62	6	6
Lady-day, 1754.	Ditto	—	—	—	62	6	6
					124	13	00
Lady-day, 1754.	Rachel Parlor	—	—	—	61	15	03
					75	11	01½
Lady-day, 1754.	Thomas Harris	—	—	—	261	19	04½
					1227	11	01
				Total of all the arrears			

GENTLEMEN'S ACCOUNTS.

iii

Cr.

Receipts of Arrears at LUFTON, from Michaelmas,
1754, to Lady-day, 1755.

					l.	s.	d.	l.	s.	d.
September 30, 1754	Received in part of Michaelmas, 1753	—	—	—	20	0	0			
October 5.	Received to compleat Ditto	—	—	—	17	7	6			
October 5, 1754.	Received in part of Michaelmas, 1753	—	—	—	20	0	0			
October 19.	Received to compleat Ditto,	—	—	—	17	0	3			
October 13, 1754.	Received in full for Michaelmas, 1753	—	—	—	78	5	4½			
October 13, 1754.	Received in full	—	—	—	79	5	9			

Cr.

Receipts of Arrears at BRAMLEY, from Michaelmas,
1754, to Lady-day, 1755.

November 6, 1754	Received in full for Michaelmas, 1753	—	—	—	72	17	4½			
------------------	---------------------------------------	---	---	---	----	----	----	--	--	--

Cr.

Receipts of Arrears at CROFTON, from Michaelmas,
1754, to Lady-day, 1755.

November 20, 1754	Received in full for Michaelmas, 1753	—	—	—	68	7	3			
November 20, 1754	Received in full for Michaelmas, 1753	—	—	—	86	2	8			

Cr.

Receipts of Arrears at GAMBY, from Michaelmas,
1754, to Lady-day, 1755.

November 25, 1754	Received in full for Michaelmas, 1753	—	—	—	61	6	6			
November 25, 1754	Received in full for Lady-day, 1754	—	—	—	61	15	3			
November 28, 1754	Received in full for Lady-day, 1754	—	—	—	75	11	1½			

112 GENTLEMEN'S ACCOUNTS.

Dr. LUFTON Rental, half a Year, Michaelmas,
1754.

Dr.		LUFTON Rental, half a Year, Michaelmas,		1754.		Full Rent.		Land-tax allowed.		Net Rent.			
						l.	s.	d.	s.	d.	l.	s.	d.
Sir A. B. for ground in hand, as <i>per</i> rental of particulars						24	06	00			24	06	00
Robert Taylor, as <i>per</i> rental of particulars						37	07	06			37	07	06
Robert Cowtess, Ditto						37	00	03			37	00	03
David Goodwin, Ditto						69	00	06			69	00	06
John Clark, Ditto						78	05	04½			78	05	04½
Robert Train, Ditto						79	05	09			79	05	09
John Weaver, Ditto						90	13	04½			90	13	04½
Peter Quick, Ditto						78	19	02			78	19	02
Robert Paddock, Ditto						64	18	10			64	18	10
James Cock, Ditto						00	15	03			0	15	03
John Hewitson, Ditto						1	02	06			1	02	06
Christopher Parkin, Ditto						1	15	03			1	15	03
											563	09	09

Dr. BRAMLEY Rental, half a Year, Michael-
mas, 1754.

Francis Harlock, as <i>per</i> rental of particulars	53	11	07½	26	03	52	05	04½
Thomas Trusty, Ditto	35	16	09	18	06	34	18	03
Richard Paywell, Ditto	74	05	07½	28	03	72	17	04½
William Cheapfide, Ditto	48	01	03	19	10	47	01	05
George House, Ditto	50	01	00	25	03	48	15	09
Widow Parlor, Ditto	57	13	06	24	02	56	09	04
John Woodcock, Ditto	57	19	03	24	07½	56	14	07½
Thomas Brown						1	05	03
John Walker						1	15	03
William Fausit						0	16	07½
Thomas Milner						0	16	03
Robert Edwards						1	17	07
Thomas Read						0	10	00
John Snow						1	05	09
						377	08	10

114 GENTLEMEN'S ACCOUNTS.

Dr. CROFTON Rental, half a Year, Michaelmas,
1754

Dr.	CROFTON Rental, half a Year, Michaelmas,						Full Rent.			Land-tax allowed.	Net Rent.			
	1754.						l	s	d.	s.	d.	l.	s.	d.
Thomas Dawson, as per rental of particulars	—	—	—	—	—	—	69	16	05	29	03	68	07	03
John Turnep, Ditto	—	—	—	—	—	—	87	14	09	32	01	86	02	08
Benjamin Strand, Ditto	—	—	—	—	—	—	83	04	00	39	03	81	04	09
Gregory Fish, Ditto	—	—	—	—	—	—	89	17	00	41	03	87	15	09
Edward Thompson, Ditto	—	—	—	—	—	—	00	15	03	00	00	0	15	03
Edward Emmers, Ditto	—	—	—	—	—	—						1	05	01½
Edward Johnson, Ditto	—	—	—	—	—	—						1	16	03
												327	07	00½

Dr. GAMBY Rental, half a Year, Michaelmas,
1754

Rachel Parlor, as per rental of particulars	—	—	—	63	01	06	26	03	61	15	03
Thomas Bland, Ditto	—	—	—	63	13	03	26	09	62	06	06
Thomas Harris, Ditto	—	—	—	77	07	03	36	01½	75	11	01½
Peter Noding, Ditto	—	—	—	91	17	00	26	01½	90	10	10½
William Parrot, Ditto	—	—	—	68	11	03	19	01½	67	12	01½
Thomas Thompson, Ditto	—	—	—	—	—	—	—	—	1	05	01½
William Thompson, Ditto	—	—	—	—	—	—	—	—	0	10	00
John Colly, Ditto	—	—	—	—	—	—	—	—	1	14	07
William Carter, Ditto	—	—	—	—	—	—	—	—	1	00	06
Thomas Crook, Ditto	—	—	—	—	—	—	—	—	0	16	03
James Stones, Ditto	—	—	—	—	—	—	—	—	1	13	04
									364	15	08

115

Cr.

December 15, 1754	Received in full	—	—	—	—	—	81	04	09
December 18, 1754	Received in full	—	—	—	—	—	87	15	09

Cr.

December 19, 1754	Received in full	—	—	—	—	—	90	10	10½
December 19, 1754	Received in full	—	—	—	—	—	67	12	01½

21

1371

5

412

9010-18

0021-88

Received 17 July 1992

Hot of history 2-4-74. 21-12-74

427

10

1-10-10

2000

Received 10/17/14

December 10, 1962, 5:00-6:00 P.M.

GENTLEMEN'S ACCOUNTS. 117

The Journal of Receipts for Sir A. B. Baronet,
from August 1, 1753, inclusive.

	The particular Receipts on sundry accounts every day.	The particular Receipts on account of rent.	The total of each day's Receipts on all accounts.
The balance of the last accounts left in my hand by Sir A. B. —	l. s. d. 500 0 0	l. s. d.	l. s. d. 500 00 00
The 2d. Received of Robert Taylor of Lufton, in full for half a year's rent, due Michaelmas, 1751		37 7 6	37 07 06
The 3d. Received of Robert Cowtess of Lufton, to compleat his half year's rent, due Michaelmas, 1751		17 0 0	
Received of Robert Train of Lufton, for half a year's rent, due Michaelmas, 1752		79 5 9	
Received of Thomas Trusty of Bramley, to compleat his half year's rent, due Michaelmas, 1753		30 16 9	127 01 06
The 12th Received of Mr Nevil the balance of his account	48 5 5½		
Received of Mr Wainstead, on a promissary note, for the use of Sir A. B. to pay upon demand	100 0 0		148 05 05½
The 13th Received of John Clark of Lufton, in full for half a year's rent, due Lady-day, 1752		78 5 4½	
Received of Richard Paywell of Bramley, to compleat his half year's rent, due Michaelmas, 1752		72 17 4½	151 02 09
The 20th Received of Thomas Dawson of Crofton, to compleat his half year's rent, due Lady-day, 1752		60 16 9	
Received of John Turnep of Crofton, to compleat his half year's rent, due Lady-day, 1752		86 2 8	146 19 05
The 26th Received of Rachel Parlor of Gamby, in full for half a year's rent, due Michaelmas, 1751		61 15 3	
Received of Thomas Bland of Gamby, in full for half a year's rent, due Michaelmas, 1751		62 6 6	124 01 09
The 29th Received of Thomas Harris of Gamby, in full for his half year's rent, due Michaelmas, 1752		75 11 1½	75 11 01½
September the 1st. Received of Peter Quick of Lufton, for half a year's rent, due Lady-day, 1753		78 19 2	
Received of Robert Paddock of Lufton, for half a year's rent, due Lady-day, 1753		64 18 10	
Received of James Cock of Lufton, for half a year's rent, due Lady-day, 1753		0 15 3	
Received of John Hewitson of Lufton, for half a year's rent, due Lady-day, 1753		1 2 6	
Received of Christopher Parkin of Lufton, for half a year's rent, due Lady-day, 1753		1 15 3	147 11 09
The 16th Received of William Cheapside, of Bramley, for half a year's rent, due Lady-day, 1753		47 1 5	
Received of George House of Bramley, for half a year's rent, due Lady-day, 1753		48 15 9	
Received of Widow Parlor of Bramley, for half a year's rent, due Lady-day, 1753		56 9 4	
Received of John Woodcock of Bramley, for half a year's rent, due Lady-day, 1753		56 14 7½	
Received of Thomas Brown of Bramley, for half a year's rent, due Lady-day, 1753		1 5 3	
Received of John Walker of Bramley, for half a year's rent, due Lady-day, 1753		1 15 3	
Received of William Fautit of Bramley, for half a year's rent, due Lady-day, 1753		16 7½	
Received of Thomas Milner of Bramley, for half a year's rent, due Lady-day, 1753		16 3	
Received of Robert Edwards of Bramley, for half a year's rent, due Lady-day, 1753		1 17 7	
Received of Thomas Read of Bramley, for half a year's rent, due Lady-day, 1753		10 0	
Received of John Snow of Bramley, for half a year's rent, due Lady-day, 1753		1 5 9	217 07 10
Carried over	648 5 5½	1027 3 10½	1675 09 04

The Journal of Receipts for Sir A. B. Baronet,
1753.

	The particu- lar Receipts on sundry ac- counts every day.	The particu- lar Receipts on account of rent.	The total of each day's Receipts on all accounts.
	l. s. d.	l. s. d.	l. s. d.
Brought on	648 5 5½	1027 3 10½	1675 09 04
September the 22d.			
Received of Gregory Fith of Crofton, half a year's rent, due Lady day, 1753		87 15 9	
Received of Edward Thompson of Crofton, half a year's rent, due Lady-day, 1753		15 3	
Received of Edward Emmers of Crofton, half a year's rent, due Lady-day, 1753		1 5 1½	
			89 16 01½
The 28th			
Received of William Parrot of Gamby, half a year's rent, due Lady-day, 1753		67 12 1½	
Received of Thomas Thompson of Gamby, half a year's rent, due Lady-day, 1753		1 5 1½	
Received of William Thompson of Gamby, half a year's rent, due Lady-day, 1753		10 0	
Received of John Colly of Gamby, half a year's rent, due Lady-day, 1753		1 14 7	
Received of William Carter of Gamby, half a year's rent, due Lady-day, 1753		1 0 6	
Received of Thomas Crook of Gamby, half a year's rent, due Lady-day, 1753		16 3	
Received of James Stones of Gamby, half a year's rent, due Lady-day, 1753		1 13 4	
			74 11 11
October the 10th.			
Received of Robert Lofthouse, for wood sold Ditto	25 10 6		
Received of Robert Salts of Bramley, for a calf sold Ditto	10 6		
			26 01 00
The 15th.			
Received of Thomas Tindal, for a bushel of wheat	4 0		
Received more of Ditto, for 20 sheep-gates in Lufton field	1 5 0		
			1 09 00
The 30th			
Received of Robert Train of Lufton, half a year's rent, due Lady-day, 1752		37 7 6	
Received of Robert Cowtess of Lufton, half a year's rent, due Lady-day, 1753		37 0 3	
Received of Edward Head, for a horse sold Ditto	10 10 0		
			84 17 09
November the 6th			
Received of John Clark of Lufton, in full for half a year's rent, due Lady-day, 1753		78 5 4½	
			78 05 04½
The 16th			
Received of Robert Train of Lufton, half a year's rent, due Lady-day, 1753		7 0 0	
			7 00 00
The 24th			
Received of John Lamb, for a quarter of wheat	1 8 6		
Received of Mr Moon, for two fat oxen	20 10 0		
			21 18 06
December the 2d.			
Received of Thomas Dawson of Crofton, half a year's rent, due Michaelmas, 1752		68 7 3	
			68 07 03
The 12th			
Received of Mrs Snapper, for the interest of 500l. lent at 5l. per cent. per annum, due this day	25 0 0		
			25 00 00
The 20th			
Received of John Turnep of Crofton, in part of half a year's rent, due Michaelmas, 1752		80 0 0	
			80 00 00
January the 4th, 1754			
Received of Rachel Parlor of Gamby, half a year's rent, due Lady-day, 1752		61 15 3	
Received of Thomas Harris, in part of half a year's rent, due Michaelmas, 1753		50 0 0	
			111 15 03
The 15th			
Received of Robert Train of Lufton, to compleat his half year's rent, due Lady-day, 1753		72 5 9	
			72 05 09
The 30th			
Received of John Turnep of Crofton, to compleat half a year's rent, due Michaelmas, 1752		6 2 8	
			6 02 08
February the 18th			
Received of Rachel Parlor of Gamby, half a year's rent, due Lady-day, 1752		61 15 3	
			61 15 03
Carried over	733 3 11½	1751 11 2½	2484 15 02

GENTLEMEN'S ACCOUNTS.

119

The Journal of Receipts for Sir A. B. Baronet,
1754.

	The particular Receipts on sundry accounts every day.	The particular Receipts on account of rent	The total of each day's Receipts on all accounts.
	l. s. d.	l. s. d.	l. s. d.
Brought on —	733 3 11½	1751 11 2½	2484 15 02
February the 22d.			
Received of Thomas Bland of Gamby, half a year's rent, due Lady-day, 1752		62 6 6	
Received of Thomas Harris, to compleat half a year's rent due 1753		25 11 1½	
			87 17 07½
The 28th			
Received of David Goodwin of Lufton, in part of half a year's rent, due Michaelmas, 1753		60 0 0	
Received of John Weaver of Lufton, in part of half a year's rent, due Michaelmas 1753		80 0 0	
Received of Peter Quick of Lufton, half a year's rent due Michaelmas, 1753		78 19 2	
Received of Robert Paddock of Lufton, half a year's rent due Michaelmas, 1753		64 18 10	
Received of James Cock of Lufton, half a year's rent, due Michaelmas, 1753		15 3	
Received of John Hewitson of Lufton, half a year's rent, due Michaelmas, 1753		1 2 6	
Received of Christopher Parkin of Lufton, half a year's rent due Michaelmas, 1753		1 15 3	
			287 11 00
March the 6th			
Received of Francis Harlock of Bramley, half a year's rent, due Michaelmas, 1753		52 5 4½	
Received of William Cheapide of Bramley, half a year's rent, due Michaelmas, 1753		47 1 5	
Received of George House of Bramley, half a year's rent, due Michaelmas, 1753		48 15 9	
Received of Widow Parlor of Bramley, half a year's rent, due Michaelmas, 1753		56 9 4	
Received of John Woodcock of Bramley, half a year's rent due Michaelmas, 1753		56 14 7½	
Received of Thomas Brown of Bramley, half a year's rent, due Michaelmas, 1753		1 5 3	
Received of John Walker of Bramley, half a year's rent, due Michaelmas, 1753		1 15 3	
Received of William Fausit of Bramley, half a year's rent, due Michaelmas, 1753		16 7½	
Received of Thomas Milner of Bramley, half a year's rent, due Michaelmas, 1753		16 3	
Received of Robert Edwards of Bramley, half a year's rent, due Michaelmas, 1753		1 17 7	
Received of Thomas Reed of Bramley, half a year's rent, due Michaelmas, 1753		10 0	
Received of John Snow of Bramley, half a year's rent, due Michaelmas, 1753		1 5 9	
			269 13 02½
The 18th			
Received of Benjamin Strand of Crofton, half a year's rent, due Michaelmas, 1753		81 4 9	
Received of Gregory Fish of Crofton, half a year's rent, due Michaelmas, 1753		87 15 9	
Received of Edward Thompson of Crofton, half a year's rent, due Michaelmas, 1753		15 3	
Received of Edward Emmers of Crofton, half a year's rent, due Michaelmas, 1753		1 5 1½	
Received of Edward Johnson of Crofton, half a year's rent, due Michaelmas, 1753		1 16 3	
			172 17 01½
The 24th			
Received of Peter Noding of Gamby, half a year's rent, due 1753		90 10 10½	
Received of William Parrot of Gamby, half a year's rent, due Michaelmas, 1753		67 12 1½	
Received of Thomas Thompson of Gamby, half a year's rent, due Michaelmas, 1753		1 5 1½	
Received of John Colly of Gamby, half a year's rent, due Michaelmas, 1753		1 14 7	
Received of William Carter of Gamby, half a year's rent, due Michaelmas, 1753		1 0 6	
			162 03 02½
Carried over —	733 3 11½	2731 13 4½	3464 17 04

The Journal of Receipts for Sir A. B. Baronet,
1754

	The particular Receipts on sundry accounts every day.	The particular Receipts on account of rent.	The total of each day's Receipts on all accounts.
	l. s. d.	l. s. d.	l. s. d.
Brought on —	733 3 11½	273 1 13 4½	3464 17 04
March the 24th			
Received of William Thompson of Gamby, half a year's rent, due Michaelmas, 1753		10 0	
Received of James Stones of Gamby, half a year's rent, due Michaelmas, 1753		1 13 4	
Received of Thomas Crook of Gamby, half a year's rent, due Michaelmas, 1753		16 3	
			2 19 07
The 26th			
Received of John Butcher, for four fat pigs	12 10 0		
Received of William Farfides, for a Cow	5 0 0		
Received of Peter Cheefe, for a load of wood	3 15 6		
			21 05 06
The 30th			
Received of Robert Taylor of Lufton, half a years rent, due Michaelmas, 1752		37 7 6	
Received of Robert Cowtess of Lufton, for half a year's rent, due Michaelmas, 1752		37 0 3	
			74 07 09
April the 12th			
Received of Robert Wright, for 100 feet of ash wood, at 6d. per foot	2 10 0		
Received of Thomas Trumper for 2 old coach horses	5 0 0		
			7 10 00
The 20th			
Received of Thomas Bland of Gamby, for his half year's rent, due Michaelmas, 1752		62 6 6	
			62 06 06
The 27th			
Received of David Goodwin of Lufton, to compleat half a year's rent, due Michaelmas, 1753		9 0 6	
Received of John Weaver of Lufton, to compleat half a year's rent, due Michaelmas, 1753		10 13 4½	
			19 13 10½
May 3d			
Received of Thomas Paywell in full of all demands, for Sir A. B.	50 0 0		
Received of Mr Nobody, for 2 cowgates	2 10 0		
			52 10 00
The 15th			
Received of Robert Taylor of Lufton, half a year's rent, due Lady-day, 1753		37 7 6	
Received of Robert Cowtess of Lufton, half a year's rent, due Lady-day, 1753		37 0 3	
			74 07 09
The 25th			
Received of Gregory Almack, for two load of thorns	10 0 0		
Received of John Winson, for whins	2 0 0		
			2 10 00
The 30th			
Received of Thomas Trusty of Bramley, part of half a year's rent, due Lady-day, 1753		30 0 0	
Received of Richard Paywell of Bramley, in part of half a year's rent, due Lady-day, 1753		60 0 0	
			90 00 00
June the 1st			
Received of Mr Mapper, for the interest of 500l. lent at 5l. per cent.	25 0 0		
Received of William Knipe, for fogg let to ditto last October	5 0 0		
Received of Robert Dawson, for hay sold ditto Dawson	20 0 0		
			50 00 00
The 19th			
Received of Thomas Trusty of Bramley, to compleat half a year's rent, due Lady-day, 1753		4 18 3	
Received of Richard Paywell of Bramley, to compleat half a year's rent, due Lady-day, 1753		12 17 4½	
			17 15 07½
The 25th			
Received of Thomas Dawson of Crofton, half a years rent, due Lady-day, 1753		68 7 3	
			68 07 03
The 29th			
Received of John Turnep of Crofton, half a year's rent, due Lady-day, 1753		86 2 8	
			86 02 08
July the 3d			
Received of William Thompson, for 40 load of hay, at 20s. per load	40 0 0		
Received of William Parror, for 20 ditto	20 0 0		
Received of sundry persons, for ash wood, sold	50 0 0		
			110 00 00
Carried over —	976 19 5½	3227 14 4½	4204 13 10

GENTLEMEN'S ACCOUNTS. 121

The Journal of Receipts for Sir A. B. Baronet, 1754.

	The particular Receipts on sundry accounts every day.	The particular Receipts on account of rent	The total of each day's Receipts on all accounts.
	l. s. d.	l. s. d.	l. s. d.
Brought on	976 19 5½	3227 14 4½	4204 13 10
July the 10th			
Received of Thomas Bland of Gamby, for half a year's rent, due Lady-day, 1753		62 6 6	62 06 06
The 15th			
Received of Thomas Harris of Gamby, half a year's rent, due Lady-day, 1753		75 11 1½	75 11 01½
The 18th			
Received of David Goodwin of Lufton, half a year's rent, due Lady-day, 1754		69 0 6	
Received of John Weaver of Lufton, half a year's rent, due Lady-day, 1754		90 13 4½	
Received of Peter Quick of Lufton, half a year's rent, due Lady-day, 1754		78 19 2	
Received of Robert Paddock of Lufton, half a year's rent, due Lady-day, 1754		64 18 10	
Received of James Cock of Lufton, half a year's rent, due Lady-day, 1754		15 3	
Received of John Hewitson of Lufton, half a year's rent, due Lady-day, 1754		1 2 6	
Received of Christopher Parkin of Lufton, half a year's rent, due Lady-day, 1754		1 15 3	
			307 04 10½
The 20th			
Received of Francis Harlock of Bramley, half a year's rent, due Lady-day, 1754		52 5 4½	
Received of William Cheapfide, of Bramley, half a year's rent, due Lady-day, 1754		47 1 5	
Received of George House of Bramley, half a year's rent, due Lady-day, 1754		48 15 9	
Received of Widow Parlor of Bramley, half a year's rent, due Lady-day, 1754		56 9 4	
Received of Thomas Brown of Bramley, half a year's rent, due Lady-day, 1754		1 5 3	
Received of John Walker of Bramley, half a year's rent, due Lady-day, 1754		1 15 3	
Received of William Fausit of Bramley, half a year's rent, due Lady-day, 1754		16 7½	
Received of Thomas Milner of Bramley, half a year's rent, due Lady-day, 1754		16 3	
Received of Robert Edwards of Bramley, half a year's rent, due Lady-day, 1754		1 17 7	
Received of Thomas Read of Bramley, half a year's rent, due Lady-day, 1754		10 0	
Received of John Snow of Bramley, half a year's rent, due Lady-day, 1754		1 5 9	
			212 18 07
August the 16th.			
Received of Benjamin Strand of Crofton, half a year's rent, due Lady-day, 1754		81 4 9	
Received of Gregory Fish of Crofton, half a year's rent, due Lady-day, 1754		87 15 9	
Received of Edward Thompson of Crofton, half a year's rent, due Lady-day, 1754		15 3	
Received of Edward Emmers of Crofton, half a year's rent, due Lady-day, 1754		1 5 1½	
Received of Edward Johnson of Crofton, half a year's rent, due Lady-day, 1754		1 16 3	
			172 17 01½
The 24th			
Received of Peter Noding of Gamby, half a year's rent, due Lady-day, 1754		90 10 10½	
Received of William Perrot of Gamby, half a year's rent, due Lady-day, 1754		67 12 1½	
Received of Thomas Thompson of Gamby, half a year's rent, due Lady-day, 1754		1 5 1½	
Received of William Thompson of Gamby, half a year's rent, due Lady-day, 1754		10 0	
Received of John Colly of Gamby, half a year's rent, due Lady-day, 1754		1 14 7	
Received of William Carter of Gamby, half a year's rent, due Lady-day, 1754		1 0 6	
			162 13 02½
Carried over	976 19 5½	4221 15 9½	5198 05 03

122 GENTLEMEN'S ACCOUNTS.

The Journal of Receipts for Sir A. B. Baronet,
1754.

The particu-
lar Receipts
on sundry ac-
counts every
day.

The particu-
lar Receipts
on account of
rent

The total of each
day's Receipts
on all accounts.

	l	s	d	l	s	d	l	s	d
Brought on	976	19	5½	422	1	05	9½	5	198
August the 24th.									
Received of Thomas Crook of Gamby, half a year's rent, due Lady-day, 1754				16	3				
Received of James Stones of Gamby, half a year's rent, due Lady-day, 1754				1	13	4			
September the 1st							2	09	07
Received of George Fish, for 100 load of manure	5	0	0				5	00	00
The 17th									
Received of William Rudston, for the bay horse sold at Rudston fair	50	0	0						
Received for 100 sheep sold then	40	0	0						
The 30th							90	00	00
Received of Robert Taylor of Lufton, part of half a year's rent, due Michaelmas, 1753				20	0	0	20	00	00
October the 5th.									
Received of Robert Cowtess of Lufton, in part of half year's rent, due Michaelmas, 1753				20	0	0			
Received of Robert Taylor of Lufton, to compleat half a year's rent, due Michaelmas, 1753				17	7	6			
The 13th							37	07	06
Received of John Clark of Lufton, half a year's rent, due Michaelmas, 1753				78	5	4½			
Received of Robert Train of Lufton, half a year's rent, due Michaelmas, 1753				79	5	9			
The 19th							157	11	01½
Received of Robert Cowtess of Lufton, to compleat half a year's rent, due Michaelmas, 1753				17	0	3	17	00	03
The 23d.									
Received of Thomas Trusty of Bramley, half a year's rent, due Michaelmas, 1753				34	18	3	34	18	03
November the 6th									
Received of Richard Paywell of Bramley, half year's rent, due Michaelmas, 1753				72	17	4½	72	17	04½
The 16th									
Received for 10 ox-gangs of corn, sold to Joseph Paywell, at 10l. per ox-gang	100	0	0						
Received for 40 quarters of barley, at 1l. per quarter	40	0	0						
The 20th							140	00	00
Received of Thomas Dawson of Crofton, half a year's rent, due Michaelmas, 1753				68	7	3			
Received of John Turnep of Crofton, half year's rent, due Michaelmas, 1753				86	2	8			
The 25th							154	09	11
Received of Thomas Bland of Gamby, half a year's rent, due Michaelmas, 1753				62	6	6			
Received of Rachel Parlor of Gamby, half a year's rent, due Lady-day, 1754				61	15	3			
The 28th							124	01	09
Received of Thomas Harris of Gamby, half a year's rent, due Lady-day, 1754				75	11	1½	75	11	01½
December the 1st.									
Received for 100 quarters of beans, at 1l. 5s. per quarter	125	0	0						
Received for 20 quarters of wheat, at 2l. per quarter	40	0	0						
The 15th							165	00	00
Received of Benjamin Strand of Crofton, half a year's rent, due Michaelmas, 1754				81	4	9			
Received of Gregory Fish of Crofton, half a year's rent, due Michaelmas, 1754				87	15	9			
The 19th							169	00	06
Received of Peter Noding of Gamby, half a year's rent, due Michaelmas, 1754				90	10	10½			
Received of William Perrot, of Gamby, half a year's rent due Michaelmas, 1754				67	12	1½			
							158	03	00
	1376	19	5½	5244	16	2	6621	15	7½

GENTLEMEN'S ACCOUNTS. 123

The Journal of Payments for Sir A. B. Baronet,
from August the 1st, 1753, inclusive.

	Voucher.	The particular payments of every day.			The total of each day's payments.		
		l.	s.	d.	l.	s.	d.
August the 4th.							
Paid the labourers for the month of May		50	6	5½			
Paid Ditto for the month of June		40	13	5			
					90	19	10½
The 12th.							
Paid William Smithson the interest of 200l from the 21st of June, 1732, to this instant, being six years and 74 days, at 4l. per cent, as per voucher	1	49	12	5½			
Gave to ditto Smithson by Sir A. B's order		5	5	0			
					54	17	05½
The 20th.							
Paid Mr Summers the ballance of his account for disbursements at Hull and Scarborough	2	25	4	2			
Paid the labourers by Robert Moon for felling faggots of firs for the brick-kiln, in the month of May	3	30	00	0			
					55	04	02
September the 5th.							
Paid to John Ransom by Sir A. B's order		28	15	0			
The 16th.							
Paid Mr Tilford for seeds, &c for gardens as per note	4	18	7	6			
The 26th.							
Paid John Loftels for smith-work	5	26	0	0			
October the 1st.							
Paid Christopher Quick for wheat-straw	6	10	00	0			
Paid Mr Sewell on Mr E's account as per note	7	38	7	6			
Paid ditto Sewell on A B's account	8	106	7	6			
					154	15	00
The 15th.							
Paid Thomas Trusty the interest of the town-stock of Lufton	9	1	12	6			
Paid and allowed Lufton farmers for ground inclosed on the moor	10	9	1	8			
					10	14	02
The 19th.							
Paid Mrs E, her note for house expences	11	100	00	0			
Paid Mr Ransom by Sir A. B's order		10	10	0			
					110	10	00
The 27th.							
Paid Sir Robert Highgarth the ballance of his account as per note	12	725	15	0			
November the 10th.							
Paid Robert Marley for eight month's work, ending with August	13	51	3	4			
Paid William Would for ditto, ending ditto	14	34	19	2			
					86	02	06
The 18th.							
Paid Robert Hind for leading as per note	15	8	5	0			
Paid Mrs Esk for coals to this instant	16	93	8	9			
					10	13	09
The 24th.							
Paid Gamby Hospitallers Michaelmas quarter by Mr Summers		18	15	0			
December the 3d.							
Paid the labourers for the month of July		94	14	7			
Paid Ditto for the month of August		111	6	3			
					206	00	10
The 14th.							
Paid William Harring for malt grinding	17	1	10	0			
The 21st.							
Paid Richard Lamb as per note	18	6	10	0			
					6	10	00
The 27th.							
Paid John Ringrose for 20 quarters of oats at 8s. 9d.	19	21	17	6			
Paid Michael Heyday by Robert Moon for 100 threave of wheat-straw at 10d per threave	20	4	3	4			
Paid Thomas Bland of Gamby for the care of the fish ponds a year, ending Lady-day, 1753	21	5	00	0			
					31	00	10
January the 1st. 1754.							
Paid James Lucup by Robert Moon for killing 40 dozen of moles at 18d per d. z n	22	3	00	0			
Paid taxes for ground in hand at Lufton	23	0	12	0			
Paid Mr Robson the painter per note		22	6	6			
					25	18	06
The 9th.							
Paid Mr Ransom by Sir A. B's order		26	00	0			
Paid Lufton Hospitallers Michaelmas quarter, 1753		13	00	0			
Paid Edward Hind Lufton land tax, half a year, ending at Michaelmas, 1753	24	30	10	10			
Paid Ditto window money to the same time	25	0	15	0			
					70	05	10
Carried over					1823	15	05

124 GENTLEMEN'S ACCOUNTS.

The Journal of Payments for Sir A. B. Baronet,
1754.

	Vouchers.	The particular payments of every day.	The total of each day's payments.
		l. s. d.	l. s. d.
Brought on			1823 15 05
January the 13th.			
Paid Robert Noble on account of burning bricks in the year 1753, 20 kilns at 4s. 6d. per thousand	26	95 0 0	
Paid and allowed Ditto Noble taxes for Arnland close		1 0 0	
			96 00 00
The 23d.			
Paid Robert Winter the interest of 1000l. as per bond, dated September the 29th, 1742, in full to Michaelmas 1753	27	35 0 0	
Paid William Merriman for nine months brick-layer work, ending with December, 1753, and for paving to the same time.	28	64 15 0	
			99 15 00
February the 5th.			
Paid to Mr Ransom by Sir A. B's order		50 0 0	
Paid Samuel Humble, as per note	29	1 10 6	
			51 10 06
The 12th			
Paid Crofton tennants by James Lufton, their allowance for lime, as per particulars, the acquittances being filed up and numbered from 29th to	33	28 8 0	
Paid by Ditto Martin Adamson for work	34	3 14 7	
Paid Ditto Lufton for the care of the wood, ending Michaelmas, 1753	35	15 0 0	
			47 02 07
The 13th.			
Paid to Gamby hospitallers Christmas quarter, by Mr Summers		18 15 0	
Paid to Lufton hospitallers Ditto, by Mr Garden		13 0 0	
			31 15 00
The 20th.			
Paid court charges at Crofton, Michaelmas, 1753	36	2 0 0	
Paid carpenters work for sundry repairs at Crofton, ending Michaelmas, 1753	37	4 6 0	
Paid tythe for the park, due Michaelmas, 1753	38	5 0 0	
			11 06 00
March the 1st			
Paid George Tindal his taxes, Michaelmas, 1753.	39	3 6	
Paid Samuel Hardcastle, as per note	40	20 0 0	
Paid for wood cutting down at Crofton to John Simpson	41	1 1 0	
			21 04 06
The 10th			
Paid Thomas Cask, grocer at Hull	42	20 10 3	
Paid William Weatheril the sadler, as per note	43	20 0 0	
Paid William Hold the wright, at Gamby	44	5 15 0	
			46 05 03
The 23d.			
Paid William Harshal, as per note	45	7 1 0	
Paid Mr E, by Sir A. B's order	46	100 0 0	
			107 01 00
April the 4th.			
Paid Mr Green for a London bill drawn on Sir George Thompson	47	400 0 0	
Paid the labourers to the month of March, 1754		50 0 0	
			450 00 00
The 9th.			
Paid Lufton hospitallers for Lady-day quarter		13 0 0	
Paid Gamby Ditto for Lady-day, 1754		18 15 0	
Paid Thomas Potts, as per note	48	4 1 3	
Paid for digging 15 acres of furz to Lufton labourers	49	20 0 0	
			55 16 03
The 16th.			
Paid Richard Lumley, as per note	50	10 10 0	
Paid George Speed for killing game, &c.	51	15 0 0	
Paid William Burton the glazier, as per note	52	27 10 8	
			53 00 08
The 25th.			
Paid Mr Hildyard for Mrs Wilson, for a year's interest of 500l. due Lady-day, 1754	53	20 0 0	
Paid William Edwards the wright, at Bramley	54	3 10 6	
			23 10 06
May the 3d.			
Paid Robert Long the court charges at Lufton	55	2 10 0	
Paid Thomas Hinderson, as per note	56	10 5 7	
			12 15 07
The 19th.			
Paid Mr E, by Sir A. B's order	57	80 0 0	
Paid Mr Green for the supernumerary tythe	58	10 0 0	
			90 00 00
The 23d.			
Paid Mr Cask of Hull, for letters to Lady-day, 1754	59	7 10 9	
Paid Mrs E, her house note to May the 23d. 1754	60	100 0 0	
			107 10 09
Carried over			3160 04 00

GENTLEMEN'S ACCOUNTS. 125

The Journal of Payments for Sir A. B. Baronet,
1754.

	Vouchers.	The particular payments of every day.			The total of each day's payments.		
		l.	s.	d.	l.	s.	d.
Brought on	—				3160	04	00
June the 12th.							
Paid David Dant Lufton land-tax, half a year, Lady-day, 1754	61	30	10	10			
Paid Ditto window money, half a year, Lady-day, 1754	—		15	0			
Paid Robert Moon, as per note	62	65	10	10			
					96	16	08
The 21st.							
Paid Mallary Grange, as per note	63		15	6			
Paid Mr Cartile apothecary, as per note	64	20	0	0			
					20	15	06
June the 29th.							
Paid Lufton hospitallers Midsummer quarter, 1754	—	13	0	0			
Paid Gamby Ditto, for Ditto	—	18	15	0			
					31	15	00
July the 2d.							
Paid Samuel Daulton for carpenter work in full to Ditto	65	30	17	0			
Paid Mr Cart of Burlington, by Mr Summers, as per note	66	5	5	0			
					36	02	00
The 11th.							
Paid Mr Brightman his allowance for linc, Michaelmas, 1753, and Lady-day, 1754	67	9	9	4			
					9	09	04
The 25th.							
Paid Mr Constable for wine by Mr Johnson	68	100	0	0			
Paid Mrs Cott funeral charges by Mr Johnson	69	2	18	11			
					102	18	11
August the 16th.							
Paid Mrs Swain a free rent	70		10	0			
Paid Mrs Fothergall for Bristow water	71		11	6			
					1	01	06
The 20th.							
Paid Mr Millner as per note	72	40	0	0			
Paid Lufton labourers for mowing 100 acres of grafs	—	7	10	0			
					47	10	00
The 24th.							
Paid the labourers to Ditto	—	20	10	9			
					20	10	09
September the 25th.							
Paid Mr Somebody taylor, as per note	73	30	0	0			
Paid Mrs Sweet Mantuamaker, as per note	74	10	0	0			
					40	00	00
The 30th.							
Paid Lufton hospitallers, Michaelmas quarter, 1754	—	13	0	0			
Paid Gamby Ditto, for Ditto	—	18	15	0			
					31	15	00
October the 15th.							
Paid the butcher, as per note	75	50	0	0			
Paid to Robert Maddock for 50 quarters of wheat	76	100	0	0			
					150	00	00
November the 1st.							
Paid to Thomas Trusty for 40 quarters of oats, at 10s. per quarter	77	20	0	0			
Paid to Ditto for 10 quarters of beans, at 1l. per quarter	78	10	0	0			
					30	00	00
The 28th.							
Paid for 50 threave of straw, at 1s. per threave	79	2	10	0			
Paid David Dant for Lufton land-tax	—	30	10	0			
Paid Ditto window money	—		15	0			
					33	15	00
December the 8th.							
Paid Mr Button the glazier, as per note	80	10	0	0			
Paid Thomas Reavis for thatching three houses, built last summer	—	1	10	0			
					11	10	00
The 13th.							
Paid Mr Willfon the raff merchant, as per note	81	50	0	0			
					50	00	00
The 16th.							
Paid Mrs E, for house use to this time, as per note	82	100	0	0			
					100	00	00
The 20th.							
Paid to Mr Honestman, as per book of servants wages, wherein are entered all the receipts given for such wage	—	60	0	0			
Robert Footman	—	9	10	6			
Peter Coachman	—	10	10	6			
Samuel Huntsman	—	10	10	3			
William Groom	—	3	0	0			
Roger Postilion	—	4	10	6			
Elizabeth Chambermaid	—	4	0	6			
Mary Cook	—	10	10	0			
Susannah Scullion	—	3	15	6			
					116	07	09
					4058	16	05

GENTLEMEN'S ACCOUNTS. 127

1753.

Per Contra

Cr.

The payments of
every day.The total of pay-
ments to every
day.Balance, or cash
in hand every
day.

			l. s. d.	l. s. d.	l. s. d.
August the 1st.					500 00 00
2d.					537 07 06
3d.					664 10 00
4th.	By sundry accounts as per book of payments		90 19 10½	90 19 10½	573 10 01½
11th.	By Ditto, as per ditto		57 17 5½	145 17 4	666 18 02
13th.				145 17 4	818 00 11
20th.	By Ditto, as per ditto		55 4 2½	201 1 6	909 16 01½
26th.				201 1 6	1033 17 10½
29th.				201 1 6	1109 09 00
Sept. the 1st.				201 1 6	1357 00 00
5th.	By Ditto, as per ditto		28 15 0	229 16 6	1228 05 00
16th.	By Ditto, as per ditto		18 7 6	248 4 0	1427 05 04
22d.				248 4 0	1517 01 05½
26th.	By Ditto, as per ditto		26 0 0	274 4 0	1491 01 05½
28th.				274 4 0	1565 13 04½
Oct. the 1st.	By Ditto, as per ditto		154 15 0	428 19 0	1410 18 04½
10th.				428 19 0	1436 19 04½
15th.	By Ditto, as per ditto		10 14 2	439 13 2	1426 05 02½
19th.	By Ditto, as per ditto		110 10 0	550 3 2	1315 15 02½
20th.				550 3 2	1317 04 02½
27th.	By Ditto, as per ditto		725 15 0	1275 18 2	591 09 02½
30th.				1275 18 2	676 06 11½
Nov. the 6th.				1275 18 2	754 12 04
10th.	By Ditto, as per ditto		86 2 6	1362 0 8	668 09 10
16th.				1362 0 8	675 09 10
18th.	By Ditto, as per ditto		101 13 9	1463 14 5	573 16 01
24th.	By Ditto, as per ditto		18 15 0	1482 9 5	576 19 07
Dec. the 2d.				1482 9 5	644 06 10
3d.	By Ditto, as per ditto		206 0 10	1688 10 3	439 06 00
12th.				1688 10 3	473 06 00
14th.	By Ditto, as per ditto		1 10 0	1690 0 3	462 16 00
20th.				1690 0 3	542 16 00
21st.	By Ditto, as per ditto		6 10 0	1696 10 3	536 06 00
27th.	By Ditto, as per ditto		31 0 10	1727 11 1	505 05 02
1754. Jan. 1st.	By Ditto, as per ditto		25 18 6	1753 9 7	476 06 08
4th.				1753 9 7	591 01 11
9th.	By Ditto, as per ditto		70 5 10	1823 15 5	520 16 01
13th.	By Ditto, as per ditto		96 0 0	919 15 5	424 16 01
15th.				1919 15 5	497 01 10
23d.	By Ditto, as per ditto		99 15 0	2019 10 5	396 06 10
30th.				2019 10 5	403 09 06
Feb. the 5th.	By Ditto, as per ditto		51 10 6	2071 0 11	351 19 00
12th.	By Ditto, as per ditto		47 2 7	2118 3 6	304 16 05
13th.	By Ditto, as per ditto		31 15 0	2149 18 6	273 01 05
18th.				2149 18 6	334 16 08
20th.	By Ditto, as per ditto		11 6 0	2161 4 6	323 10 08
22d.				2161 4 6	411 08 03½
28th.				2161 4 6	697 04 00½
Ditto				2161 4 6	698 19 03½
March the 1st.	By Ditto, as per ditto		21 4 6	2182 9 0	677 14 09½
6th.				2182 9 0	947 08 00
10th.	By Ditto, as per ditto		46 5 3	2228 14 3	901 02 09
18th.				2228 14 3	982 07 06
Ditto.				2228 14 3	1073 19 10½
23d.	By Ditto, as per ditto		107 1 0	2335 15 3	966 18 10½
24th.				2335 15 3	1132 01 08
26th.				2335 15 3	1153 07 02
30th.				2335 15 3	1227 14 11
April the 4th.	By Ditto, as per ditto		450 0 0	2785 15 3	777 14 11
9th.	By Ditto, as per ditto		31 15 0	2817 10 3	745 19 11
Ditto.	By Ditto, as per ditto		24 1 3	2841 11 6	721 19 08
12th.				2841 11 6	729 08 08
16th.	By Ditto, as per ditto		53 0 8	2894 12 2	676 08 00
20th.				2894 12 2	738 14 06
25th.	By Ditto, as per ditto		23 10 6	2918 2 8	715 14 00
27th.				2918 2 8	734 17 10½
May the 3d.	By Ditto, as per ditto		12 15 7	2930 18 3	774 12 03½
15th.				2930 18 3	849 20 00½
19th.	By Ditto, as per ditto		90 0 0	3020 18 3	759 20 00½
23d.	By Ditto, as per ditto		107 10 9	3128 9 0	651 09 03½
25th.				3128 9 0	653 19 03½
30th.				3128 9 0	643 19 03½
June the 1st.				3128 9 0	793 19 03½
12th.	By Ditto, as per ditto		96 16 8	3225 5 8	697 22 07½
19th.				3225 5 8	714 18 03
21st.	By Ditto, as per ditto		20 15 6	3246 1 2	694 02 09

GENTLEMEN'S ACCOUNTS. 129

1754

Per Contra

Gr.

The payments of every day.

The total of pay-ments to every day.

Balance, or cash in hand every day.

			<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
June the 21 st .		Brought on				3246	01	02	694	02	09
25 th .						3246	01	02	762	10	00
29 th .	By sundry accounts as <i>per</i> book of payments		31	15	0	3277	16	02	816	17	08
July the 2 ^d .	By Ditto, as <i>per</i> ditto		36	02	0	3313	18	02	780	15	08
3 ^d .						3313	18	02	990	15	08
10 th .						3313	18	02	953	02	02
11 th .	By Ditto, as <i>per</i> ditto		9	9	4	3323	07	06	943	12	10
15 th .						3323	07	06	1019	03	11 $\frac{1}{2}$
18 th .						3323	07	06	1326	08	10
25 th .	By Ditto, as <i>per</i> ditto		102	18	11	3426	06	05	1223	09	11
29 th .						3426	06	05	1436	08	06
Aug. the 16 th .	By Ditto, as <i>per</i> ditto		1	1	6	3427	07	11	1515	11	09
Ditto.						3427	07	11	1608	04	01 $\frac{1}{2}$
20 th .	By Ditto, as <i>per</i> ditto		47	10	0	3474	17	11	1560	14	01 $\frac{1}{2}$
24 th .	By Ditto, as <i>per</i> ditto		20	10	9	3495	08	08	1705	06	02
Sept. the 1 st .						3495	08	08	1710	06	02
17 th .						3495	08	08	1800	06	02
25 th .	By Ditto, as <i>per</i> ditto		40	0	0	3535	08	08	1760	06	02
29 th .						3535	08	08	1780	06	02
30 th .	By Ditto, as <i>per</i> ditto		31	15	0	3567	03	08	1748	11	02
Oct. the 5 th .						3567	03	08	1785	18	08
13 th .						3567	03	08	1042	09	09 $\frac{1}{2}$
15 th .	By Ditto, as <i>per</i> ditto		150	0	0	3717	03	08	1793	09	09 $\frac{1}{2}$
19 th .						3717	03	08	1810	10	00 $\frac{1}{2}$
23 ^d .						3717	03	08	1854	08	03 $\frac{1}{2}$
Nov. the 1 st .	By Ditto, as <i>per</i> ditto		30	0	0	3747	03	08	1814	08	03 $\frac{1}{2}$
6 th .						3747	03	08	1888	05	08
16 th .						3747	03	08	2028	05	08
20 th .						3747	03	08	2182	15	07
25 th .						3747	03	08	2306	17	04
28 th .	By Ditto, as <i>per</i> ditto		33	15	0	3780	18	08	2348	13	05 $\frac{1}{2}$
Dec. the 1 st .						3780	18	08	2513	13	05 $\frac{1}{2}$
8 th .	By Ditto, as <i>per</i> ditto		11	10	0	3792	08	08	2502	03	05 $\frac{1}{2}$
13 th .	By Ditto, as <i>per</i> ditto		50	0	0	3842	08	08	2452	03	05 $\frac{1}{2}$
15 th .						3842	08	08	2621	01	11 $\frac{1}{2}$
16 th .	By Ditto, as <i>per</i> ditto		100	0	0	3942	08	08	2521	03	11 $\frac{1}{2}$
19 th .						3942	08	08	2679	06	11 $\frac{1}{2}$
20 th .	By Ditto, as <i>per</i> ditto		116	7	9	4058	16	05	2562	19	02 $\frac{1}{2}$

GENTLEMEN'S ACCOUNT

1734 To County

Item	Amount	Item	Amount
Jan. 1st	100.00	By Balance	100.00
Feb. 1st	100.00	By Balance	100.00
Mar. 1st	100.00	By Balance	100.00
Apr. 1st	100.00	By Balance	100.00
May 1st	100.00	By Balance	100.00
Jun. 1st	100.00	By Balance	100.00
Jul. 1st	100.00	By Balance	100.00
Aug. 1st	100.00	By Balance	100.00
Sep. 1st	100.00	By Balance	100.00
Oct. 1st	100.00	By Balance	100.00
Nov. 1st	100.00	By Balance	100.00
Dec. 1st	100.00	By Balance	100.00
Total	1200.00	Total	1200.00



BALANCE-BOOK.

The ACCOUNTS of the LORDSHIPS
of LUFTON, BRAMLEY, CROFTON,
and GAMBY, separately and collectively
stated, from the 31st of *July*, 1753, when
the last ACCOUNTS were passed, to *Ja-*
nuary the 1st, 1755, exclusive.

A L S O

A Particular of the ARREARS standing due
at the same Time.



BALANCE-BOOK.

The ACCOUNTS of the LORDSHIPS
of LUTON, BRAMLEY, CROFTON,
and GAMBY, separately and collectively
stated, from the gift of July, 1753, when
the last Accounts were passed, to Jan.
uary the 1st, 1755, exclusive.

ALSO

A Particular of the ARREARS standing due
at the close of the same Time.

GENTLEMEN'S ACCOUNTS. 133

		Lufston Receipts, half a Year, Michaelmas, 1751.			l.	s.	d.
1753. Aug. the 2d.	Received of Robert Taylor in full	—	—	—	37	07	06
3d.	of Robert Cowtels to compleat	—	—	—	17	00	00
					54	7	06
		Lady-Day, 1752.					
1753 Aug. 12th	Received of John Clark in full	—	—	—	78	05	04½
Oct. 30th.	of Robert Taylor in full	—	—	—	37	07	06
Ditto.	of Robert Cowtels in full	—	—	—	37	00	03
					192	13	01½
		Michaelmas, 1752.					
1753. Aug. 3d.	Received of Robert Train in full	—	—	—	79	05	09
Nov. 6th	of John Clark in full	—	—	—	78	05	04½
March 30th. 1754.	of Robert Taylor in full	—	—	—	37	07	06
Ditto.	of Robert Cowtels in full	—	—	—	37	00	03
					311	18	10½
		Lady-Day, 1753.					
1753. Sept. the 1st.	Received of Peter Quick in full	—	—	—	78	19	02
Ditto.	of Robert Paddock in full	—	—	—	64	18	10
Ditto.	of James Cock, ditto	—	—	—		15	03
Ditto.	of John Hewitson, ditto	—	—	—	1	02	06
Ditto.	of Christopher Parkin, ditto	—	—	—	1	15	03
Nov. 16th.	of Robert Train in part	—	—	—	7	00	06
Jan. 15th. 1754.	of Robert Train to compleat	—	—	—	72	05	09
May 15th.	of Robert Taylor in full	—	—	—	37	07	06
Ditto.	of Robert Cowtels in full	—	—	—	37	00	03
Oct. 13th.	of John Clark, ditto	—	—	—	78	05	04½
					379	09	10½
		Michaelmas, 1753.					
1754. Feb. 28th.	Received of David Goodwin in part	—	—	—	60	00	00
Ditto.	of John Weaver in part	—	—	—	80	00	00
Ditto.	of Peter Quick in full	—	—	—	78	19	02
Ditto.	of Robert Paddock in full	—	—	—	68	18	10
Ditto.	of James Cock, ditto	—	—	—	00	15	03
Ditto.	of John Hewitson, ditto.	—	—	—	1	02	06
Ditto.	of Christopher Parkin in full	—	—	—	1	15	03
April 27th.	of David Goodwin to compleat	—	—	—	9	00	06
Ditto.	of John Weaver, ditto	—	—	—	10	13	04½
Sep. 29th.	of Robert Taylor in part	—	—	—	20	00	00
Oct. 5th.	of Robert Cowtels, ditto	—	—	—	17	07	06
Ditto.	of Robert Taylor to compleat	—	—	—	17	07	06
the 13th.	of Robert Train in full	—	—	—	79	05	09
the 19th.	of Robert Cowtels to compleat	—	—	—	17	00	03
					40	18	01½
		Lady-Day, 1754.					
1754. July 18th.	Received of David Goodwin in full	—	—	—	69	00	06
Ditto.	of John Weaver, ditto	—	—	—	90	13	04½
Ditto.	of Peter Quick, ditto	—	—	—	78	19	02
Ditto.	of Robert Paddock, ditto	—	—	—	64	18	10
Ditto.	of James Cock, ditto	—	—	—	00	15	03
Ditto.	of John Hewitson, ditto	—	—	—	1	02	06
Ditto.	of Christopher Parkin,	—	—	—	1	15	03
					37	04	10½
		Lufston Receipts, from August the 1st, 1753, inclusive, to January the 1st, 1755, exclusive.					
Brought on	Michaelmas, 1751, Lady-day, 1752	—	—	—	207	00	07½
	Michaelmas, 1752, Lady-day, 1753	—	—	—	611	08	00
	Michaelmas, 1753, Lady-day, 1754	—	—	—	768	03	03
					8	12	01½

Lufton Arrears, Lady-Day, 1754, inclusive, standing due
January the 1st, 1755, exclusive.

					l.	s.	d.
Lady-day, 1754.	Robert Taylor				37	7	06
Lady-day, 1754.	Robert Cowtels				37	00	03
Michaelmas, 1753.	John Clark			78 5 4½	156	10	09
Lady-day, 1754.	Ditto			78 5 4½	70	05	09
Lady-day, 1754.	Robert Train						
					310	04	03

Lufton Lordship stated from the 1st of August, 1753, inclusive, to the first of January, 1755, exclusive.

Dr.					Cr.			
	l.	s.	d.			l.	s.	d.
To arrears, Michaelmas, 1752, inclusive, standing due August the 1st, 1753, as appears by balance-book when the last accounts were past	43	19	06		By cash received from the 1st of August, 1753, inclusive, to the 1st of January, 1755, exclusive, as per book of receipts	1586	12	07½
To part of half a year's rent, due Lady-day, 1753, as per ditto book, &c.	37	09	10½		By ground in hand, as per rental, Michaelmas, 1753	24	06	00
To half a year's rent, due Michaelmas, 1753	56	09	09		By ditto, Lady-day, 1754	24	06	00
To half a year's ditto, Lady-day, 1754	56	09	09		By ditto, Michaelmas, 1754	24	06	00
To ditto, Michaelmas, 1754	56	09	09		By arrears to Lady-day, 1754, standing due December 31st, 1754	310	04	03
					By balance for part of half a year's rent, due Michaelmas, 1754, standing due December 31st, 1754, as per rental	519	03	09
	2508	18	07½			2508	18	07½

Bramley Receipts, Half a Year, Michaelmas, 1752.

					l.	s.	d.
1753. Aug. the 3d	Received of Thomas Trusty to compleat				30	16	09
the 12th.	Richard Paywell, ditto				72	17	04½
					103	14	01½

Lady-Day, 1753.

1753. Sept. 16th.	Received of William Cheapfide in full				47	01	05
Ditto.	George House, ditto				48	15	09
Ditto.	Widow Parlor, ditto				56	09	04
Ditto.	John Woodcock, ditto				56	14	07½
Ditto.	Thomas Brown, ditto				1	05	03
Ditto.	John Walker, ditto				1	15	03
Ditto.	William Fausit, ditto				16	07½	
Ditto.	Thomas Milner, ditto				16	03	
Ditto.	Robert Edwards, ditto				1	17	07
Ditto.	Thomas Read, ditto				10	00	
Ditto.	John Snow, ditto				1	05	09
1754. May 30th.	Thomas Trusty, in part				30	00	00
Ditto.	Richard Paywell, ditto				60	00	00
June 19th.	Thomas Trusty, to compleat				4	14	03
Ditto.	Richard Paywell, ditto				12	17	04½
					325	08	05½

Michaelmas, 1753.

1754. March 6th.	Received of Francis Harlock in full				52	05	04½
Ditto.	William Cheapfide, ditto				41	01	05
Ditto.	George House, ditto				48	15	09
	Widow Parlor				56	09	04
	John Woodcock				56	14	07½
	Thomas Brown				1	05	03
	John Walker				1	15	03
	William Fausit				16	07½	
	Thomas Milner				16	03	
	Robert Edwards				1	17	07
	Thomas Read				10	00	
	John Snow				1	05	09
October 23d.	Thomas Trusty				34	18	03
November 6th.	Richard Paywell				72	17	04½
					377	08	10

GENTLEMEN'S ACCOUNTS. 135

		Lady-Day, 1754.			l.	s.	d.
1754	July 29th.	Received of Francis Harlock in full			54	05	04½
	Ditto.	William Cheapfide, ditto			47	01	05
		George House			48	15	09
		Widow Parlor			56	09	04
		John Snow			1	05	09
		Thomas Brown			1	05	03
		John Walker			1	15	03
		William Fausit			16	07½	
		Thomas Milner			16	03	
		Robert Edwards			1	17	07
		Thomas Read			10	00	
					212	18	07
Bramley Receipts from August the 1st, 1753, inclusive, to January the 1st, 1755, exclusive.							
Brought on.		Michaelmas, 1752, Lady-day, 1753			428	17	07
		Michaelmas, 1753, Lady-day, 1754			590	07	05
					1019	05	00
Bramley Arrears, Lady-Day, 1754, inclusive, standing due January the 1st, 1755, exclusive.							
Michaelmas, 1753		John Woodcock			56	14	07½
Lady-day, 1754.		Ditto.		56 14 7½			
Michaelmas, 1753					34	18	03
Lady-day, 1754							
Lady-day, 1753.		Thomas Trusty					
Michaelmas, 1753		Ditto			34	18	3
Lady-day, 1754.		Ditto		34 18 3			
Michaelmas, 1753		Richard Paywell			72	17	4½
Lady-day, 1754.		Ditto		72 17 4½			
					164	10	03

Bramley Lordship stated from the 1st of August, 1753, inclusive, to the 1st of January, 1755, exclusive.

Dr.				Cr.			
	l.	s.	d.		l.	s.	d.
To arrears to Michaelmas, 1752, inclusive, standing due August the 1st, 1753, exclusive, as appears by balance-book, when the last accounts were past	103	14	01½	By cash received from the 1st of August 1753, inclusive, to the 1st of January, 1755, exclusive, as per book of general receipts	1019	05	00
To part of half a year's rent, due Lady-day, 1753, as per ditto book, &c.	325	03	05½	By arrears to Lady-day, 1754, inclusive, standing due December the 31st, 1754, exclusive	164	10	03
To half a year's rent, due Michaelmas, 1753	377	08	10	By balance for half a year's rent, due Michaelmas, 1754, as per rental	377	08	10
To Ditto, due Lady-day, 1754	377	08	10				
To Ditto, due Michaelmas, 1754	377	08	10				
	1561	04	01		1561	04	01

		Crofton Receipts, Half a Year, Lady-Day, 1752.			l.	s.	d.
August 20th, 1753.		Received of Thomas Dawson, to compleat			60	16	09
		John Turnep in full			86	02	08
					146	19	05
Michaelmas, 1752.							
1753. Dec. 2d.		Received of Thomas Dawson, in full			68	07	03
the 20th.		John Turnep, in part			80	00	00
1754. Jan. 30.		John Turnep, to compleat			6	02	08
					154	09	11

Lady-Day, 1753.			l.	s.	d.
1753. Sept. 22d.	Received of Gregory Fish in full		87	15	09
Ditto.	Edward Thompson		0	15	03
	Edward Emmers		1	0	01½
1754. June 25th.	Thomas Dawson		68	07	03
Ditto.	John Turnep		86	02	08
			244	06	00½
Michaelmas, 1753.					
1754. March 18th.	Received of Benjamin Strand in full		81	04	09
Ditto.	Gregory Fish, ditto		8	15	09
	Edward Thompson		0	15	03
	Edward Johnson, ditto		1	16	03
	Edward Emmers		1	05	01½
November 20th.	Robert Dawson		68	07	03
Ditto.	John Turnep		86	02	08
			327	07	00½
Lady-Day, 1754.					
August 16th, 1754.	Received of Benjamin Strand, in full		81	04	09
Ditto.	Gregory Fish		87	15	09
	Edward Thompson		0	15	03
	Edward Emmers		1	05	01½
	Edward Johnson		1	16	03
			172	17	01½
Michaelmas, 1754.					
1754. Dec. 15th.	Received of Benjamin Strand in full		81	04	09
	Gregory Fish		87	15	09
			169	00	06
Crofton Receipts, from August the 1st, 1753, inclusive, to January the 1st, 1755, exclusive.					
Brought on.	Lady-day, 1752, Michaelmas, 1752		301	09	04
	Lady-day, 1753, Michaelmas, 1753		571	13	01
	Lady-day, 1754, Michaelmas, 1754		341	17	07½
			1215	00	00½
Crofton Arrears, Lady-Day, 1754, inclusive, standing due January the 1st, 1755, exclusive.					
Lady-day, 1754.	Robert Dawson		68	07	03
Lady-day, 1754.	John Turnep		86	02	08
			154	09	11

Crofton Lordship stated from the 1st of August, 1753, inclusive, to the 1st of January, 1755, exclusive.

Dr.	l.	s.	d.	Cr.	l.	s.	d.
To arrears to Michaelmas, 1752, inclusive, standing due August the 1st, 1753, exclusive, as appears by balance-book, when the last accounts were past	301	09	04	By cash received from the 1st of August 1753, inclusive, to the 1st of January, 1755, exclusive, as per book of general receipts	1215	00	00½
To part of half a year's rent, due Lady-day, 1753, as per ditto book, &c.	244	06	00½	By arrears to Lady-day, 1754, inclusive standing due December the 31st, 1754, exclusive	154	09	11
To half a year's rent, due Michaelmas, 1753	327	07	00½	By balance for part of half a year's rent, due Michaelmas, 1754, standing due December 31, 1754, as per rental	158	06	06½
To Ditto, due Lady-day, 1754	327	07	00½				
To Ditto, due Michaelmas, 1754	327	07	00½				
	1527	16	06		1527	16	06

Gamby Receipts, Half a Year, Michaelmas, 1751.			l.	s.	d.
August 26, 1753.	Received of Rachel Parlor, in full		61	15	03
Ditto.	Thomas Bland, ditto		62	06	06
			124	01	09

GENTLEMEN'S ACCOUNTS.

137
173

		Lady-Day, 1752.			l	s.	d.
1754.	Jan. 1st.	Received of Rachel Parlor in full			61	15	03
	Ditto.	of Thomas Bland, ditto			62	06	06
		Michaelmas, 1752.					
1753.	Aug. 29th.	Received of Thomas Harriss in full			75	11	01½
	Feb. 28th. 1754.	of Rachel Parlor, ditto			61	15	03
	April 20th.	of Thomas Bland			62	06	06
					199	12	10½
		Lady-day, 1753.					
1753.	Sep. 28th.	Received of William Parrot in full			67	12	01½
		of Thomas Thompson			1	05	01½
		of William Thompson			0	10	00
		of John Colly,			1	14	07
		of William Carter			1	00	06
		of Thomas Crook			0	16	03
		of James Stones			1	13	04
	Jan. 1st. 1754.	of Thomas Harriss in part			50	00	00
	Feb. 22d.	of Thomas Harriss to compleat			25	11	01½
	July 10th	of Thomas Bland			62	06	06
	Nov. 25th	of Rachel Parlor			61	15	03
					274	04	09½
		Michaelmas, 1753.					
1754.	Mar. 24th	Received of Peter Nodding in full			90	10	10½
		of William Parrot			67	12	01½
		of Thomas Thompson			1	05	01½
		of William Thompson			0	10	00
		of John Colly			1	14	07
		of William Carter			1	00	06
		of Thomas Crook			0	16	03
		of James Stones			1	13	04
	July 15th.	of Thomas Harriss			75	11	01½
	Nov. 25th.	of Thomas Bland			62	06	06
					303	00	05
		Lady-Day, 1754.					
	Aug. 24th.	Received of Peter Nodding in full			90	10	10½
		of William Parrot			67	12	01½
		of Thomas Thompson			1	05	01½
		of William Thompson			0	10	00
		of John Colly			1	14	07
		of William Carter			1	00	06
		of Thomas Crook			0	16	03
		of James Stones			1	13	04
		of Thomas Harriss			75	11	01½
					240	13	11
		Michaelmas, 1752.					
	Decem. 19th.	Received of Peter Nodding in full			90	10	10½
		of William Parrot			67	12	01½
					158	03	00
		Gamby Receipts, from August the 1st, 1753, inclusive, to January the 1st, 1755, exclusive.					
		Michaelmas, 1751, Lady-day, 1752			248	03	06
		Michaelmas, 1752, Lady-day, 1753			471	17	08
		Michaelmas, 1753, Lady-day, 1754			543	14	04
		Michaelmas, 1754			158	03	00
					1423	18	06

		Gamby Arrears, Lady-Day, 1754, inclusive, standing due January the 1st, 1755, exclusive.			l.	s.	d.
Michaelmas, 1753	Rachel Parlor	—	—	—	61	15	03
Lady-day, 1754	Ditto	—	—	—	61	15	03
Lady-day, 1754	Thomas Bland	—	—	—	62	06	06
					185	17	00

Gamby Lordship stated from the 1st of August, 1753, inclusive, to the first of January, 1755, exclusive.

Dr.		l.	s.	d.	Gr.		l.	s.	d.
To arrears to Michaelmas, 1752, inclusive, standing due August the 1st, 1753, as appears by balance-book, when the last accounts were past		447	16	04½	By cash received from the 1st of August, 1753, inclusive, to the 1st of January, 1755, exclusive, as per book of receipts		1423	18	06
To part of half a year's rent, due Lady-day, 1753, as per ditto book, &c.		274	04	09½	By arrears to Lady-day, 1754, inclusive, standing due January the 1st, 1755, exclusive		185	17	00
To half a year's rent, due Michaelmas, 1753		364	15	08	By balance for part of half a year's rent, due Michaelmas, 1754, standing due December 31, 1754, as per rental		206	12	08
To Ditto, due Lady-day, 1754		364	15	08			1816	08	02
To Ditto, due Michaelmas, 1754		364	15	08			1816	08	02
		1816	08	02					

The Totals of Receipts of the four Lordships brought on.

Lufton	1586	12	07½
Bramley	1019	05	00
Crofton	1215	00	00½
Gamby	1423	18	06
	5244	16	02

The Totals of Arrears of the four Lordships brought on.

Lufton	310	04	03
Bramley	164	10	03
Crofton	154	09	11
Gamby	185	17	00
	815	01	05

The Lordships of Lufton, Bramley, Crofton, and Gamby, stated from the 1st of August, 1753, inclusive, to the 1st of January, 1755, exclusive.

Dr.		l.	s.	d.	Gr.		l.	s.	d.
To arrears, Michaelmas, 1752, inclusive, standing due August the 1st, 1753, exclusive, when the last accounts were past, as appears by the particulars in the last balance-book		1291	19	04	By cash received from the 31st of July, 1753, to the 1st of January, 1755, exclusive, as per book of receipts		5244	16	02
To part of half a year's rent of the four lordships, due Lady-day, 1753, as per ditto book		1223	04	02	By ground in hand at Lufton, Michaelmas, 1753		24	06	00
To half a year's rent of the four Lordships, as per rental, Michaelmas, 1753		1633	01	03½	By ditto at ditto, Lady-day, 1754		24	06	00
To half a year's rent, as per ditto, Lady-day, 1754		1633	01	03½	By ditto at ditto, Michaelmas, 1754		24	06	00
To half a year's rent, as per ditto, Michaelmas, 1754		1633	01	03½	By arrears to Lady-day, 1754, inclusive, standing due January the 1st, 1755, as by the particulars in this book, or beginning of the rental for Michaelmas, 1754		815	01	05
		7414	07	04½	By balance for part of half a year's rent, due Michaelmas, 1754, as per rental		1281	11	09½
							7414	07	04½

Sir A. B. Baronet his Account current, by Mr. Honeftman, from July the 31st, 1753, exclusive, to the 1st of January 1755, exclusive.

Dr.		l.	s.	d.	Gr.		l.	s.	d.
To payments as appears per book of payments		4058	16	05	By his account current closed to the first of August, 1753		500	00	00
To cash paid his honour at the close of accounts as per voucher, N ^o . 85		2000	00	00	By receipts at Lufton, Bramley, &c. on the account of rent, as per book of receipts		5244	16	02
To his account current for the close of accounts, stated from January the 1st, inclusive, 1755		562	19	02½	By fundry receipts, as per ditto book		876	19	05½
		6621	15	07½			6621	15	07½

Altho' I think the stating of every lordship separately, the most intelligible; yet some persons may think it too tedious, and not altogether necessary; as the balancing them all at one stating is the same, tho' not so particular; and in keeping the rentals as afore taught, may readily be known, at any time when the accounts are closed, how much the whole estate is in arrears, and also every lordship, at the beginning of the last half year's rental. And so for those who think proper to keep their accounts by a book of receipts, book of payments, cash book, and their rentals as afore shewn, may balance the whole account upon half a sheet of paper, in an hour or two's time at pleasure, stating the whole estate over again so soon as the old accounts are clos'd; and also the Gentleman's account current; making the estate Dr. to all the arrears of rent, and rent due at the close of the last account: also, hereafter for every

GENTLEMEN'S ACCOUNTS. 139

every half year's rent as it becomes due (so much as appears by that half year's rental) 'till the next close of accounts, and his account current Cr for the cash left in your hands, and cash Dr. to the same sum in cash-book (but not enter it in the book of receipts as it is in the said book before recited, it was a mistake) when you last clos'd accounts, &c. The Gentleman keeping a book, wherein to have a copy of this balance entered every time the accounts are past; which he must always compare with your new balance, the next time clos'd; and will be a sure proof and satisfaction to him, whether his estate lower or advance; and consequently, whether you bring the whole to a bearing or not—Suppose a person is left tutor for a young Gentleman, and carry on his accounts with him in this manner; he may close them himself every year, or at pleasure; ever posting the balance in favour of the said young Gentleman, to his account current on the Cr. side, or *e contra*, if in favour of the tutor. And, when the said young person comes to age, his tutor may lay his books before him, or whoever he shall appoint, which will immediately shew what is due to himself from his tutor in the last balance or close of accounts: they will also prove themselves to have been regularly kept, when examined from the first stating, that is, when the tutor took upon him the management of the young Gentleman's affairs, by any tollerable judge in accounts, every thing being stated in so clear a light. And, for a better and easier understanding of this balance, I have, as under, stated the account from the last closing hereof, as in page the 138th of this book; shewing how from thence to state again, in order to proceed with this short, but correct balance, every time you close accounts.

The whole Estate of Sir A. B. Baronet, viz. The Lordship of Luston, Bramley, Crofton, and Gamby, stated from the 1st of January, 1755, inclusive, to ——— (such a time as it shall happen when those accounts are clos'd).

Dr.	l.	s.	d.	Cr.	l.	s.	d.
To arrears, Lady-day, 1754, standing due the 1st of January, 1755, as appears by the last balance or close of accounts	8	15	01				
To part of half a year's rent, due Michaelmas, 1754, as per ditto	12	81	11				
			09½				

Sir A. B. Baronet, his Account current with J. H. from the 1st of January, 1755, to ———

Dr.	l.	s.	d.	Dr.	l.	s.	d.
				By the close of his account current to the 1st of January, 1755, left in my hand, or due to him	5	62	19
							02½

It is not possible that any merchant, tradesman, or dealer whatsoever, should draw up a general balance at any time, to prove his accounts to have been correctly kept, and that he has not been cheated of any considerable parcel of wares, except he have an account of his stock, which is, or ought to be, the first article stated in his Ledger when he begins his accounts to be carried on during pleasure; and so from time to time whenever he balances his accounts, the Dr. side of that balance is always his gross stock, and the Cr. side his neat stock and debts; from which balance he states his stock account in his new Ledger, making it same time Dr. to what he owes, and Cr. for his gross stock, which is all he is worth in wares, debts, and money. Neither is it so for any Gentleman or steward, unless his account be so stated; that the run of accounts from that stating to any time hereafter may be drawn to a head, so as to make a balance with what was before stated; otherwise the balance is without foundation, and, in reality, is no general balance; it may, or may not be right. And now, that the Gentleman may not make this balance; as the merchant is obliged to look into his stock of wares in hand, to be satisfied whether every thing is there, which is inserted in his balance on the Dr. side as the present gross stock, or not; and if any thing is wanting, it is proveable that parcel has been clandestinely conveyed, it being already proved that his accounts have been correctly kept. So likewise it is the Gentleman's business, first to observe, if in the new balance his estate be made Dr. to the arrears of rent, and rent given in to him on the Cr. side of the old balance (of which he is supposed always to keep a copy) as due to him when those accounts began and the other closed; also if every half year's neat rent be coming due since the last accounts were examined be equal to the last half year's rent in his last year's balance; and if not, may inquire into such rebate or advancement; after which, being satisfied by the half year's rentals, how, and where, such rebate or advancement was made, will be then certain that his estate is made Dr. for all the money due, when, and become due, since the last accounts were closed. Secondly, observe, if the arrears of rent, and rent now due to himself, as appears in this new balance on the Cr. side be the real sums of what stand due to him in the last half year's rental; and being here added to the receipts of rent and ground in hand, be equal to the amounts of the arrears and rent that was due, and is become due, since those accounts began, it is evident that all the receipts of rent have been duly entered and brought to account. Thirdly, observe, if the Gentleman's account current be credited for that sum of money it is said to be, in your old balance, being the money left in the steward's hand the last time the accounts were closed, the receipts of rent, and also on sundry accounts, which being all collected into one sum. Lastly, take the book of payments, which read over, and examine all the vouchers, observing, that all the sums there be justly collected into one, which is placed on the Dr. side of this new account current; and being subtracted from that sum on the Cr. side, on a piece of foul paper, there will remain the balance between yourself and steward; which, if the Gentleman takes into his own hand all, or part thereof, must give the steward a receipt for what he so receives, which must be filed up, and the Gentleman made Dr. in his account current for the said sum paid to himself at the close of accounts, and cash account Cr. thereby; and for what is left in the steward's hand, if all, or any part thereof, his account current closed must be made Dr. to his account current stated for the next run of accounts, and that

that account so stated Cr. thereby. All which may be done in two or three hour's time, and will be found to be done with great ease and satisfaction to both Gentleman and steward. Those accounts would be best to be balanced every year to a day; for if the Gentleman has not opportunity to look into them immediately after balanced, they will be as easily looked into any time hereafter, suppose it be three or four years before he sees them, they will be just the same, one close of accounts proving the other, as they follow every year. The merchant's accounts do the very same if they are properly kept: so upon a bankrupt, if the person under that misfortune would shew his books of accounts regularly kept for 3, 4, 5, or 6 year's by-past, they would readily shew where he had sunk both his own money and other people's, and consequently justify his character.

I have, as under, drawn a scheme very necessary for a steward to take with him when he goes from home to collect rents, either in a pocket-book, or upon a sheet of loose paper, which must be taken from the last half year's rental, as it may not be convenient for him to take that book with him at such a time; and whereby at his return may enter in his books at home, what done there during his stay, and also for a ready dispatch thereof.

Tenants Names at Crofton.	Arrears standing due.	Half a Year's neat Rent of Crofton, due Lady-day, 1754.	Cash received.	Rent and Arrears remaining due.	Disbursements at Luston, July, 1754.	
	<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>		<i>l. s. d.</i>
Robert Dawson.—	136 14 6	68 7 3	136 14 6	68 7 3	July 20th. Paid J. Sharp half a year's salary for taking care of the fish-ponds. — — —	5 00 00
Benjamin Strand. —	— — —	81 4 9	— — —	81 4 9	The 21st. Paid J. Clifton for carpenter's work, done at R. Dawson's barn. — — —	2 10 06
John Turnep. —	172 5 4	86 2 8	186 2 8	72 5 4	Ditto Allowed Edward Thompson for some repairs at his house. —	0 10 08
Gregory Fish. —	— — —	87 15 9	80 0 0	7 15 9		
Edward Thompson —	— — —	15 3	15 3			
Edward Emmers. —	— — —	1 5 ½	1 5 ½			
Edward Johnson. —	— — —	1 16 3	1 16 3			
	308 19 10	327 7 0½	406 13 9½	229 13 1		
		308 19 10		406 13 9½		
		636 6 10½		636 6 10½		

Note. The arrears and rent that was due will be equal to the money received and rent and arrears unpaid, if rightly entered.



ERRATA.

N. B. By stock, rests neat, the last article entered in the balance account in the Ledger, page the 13th, and page 73d of the book, on the Cr. side, should have been the first, it being what you are neat worth, as appears in the account of stock, being brought from thence, and entered here, in order to prove by a general balance whether your books have been correctly kept or not. As it appears by the account of profit and loss, that you have gained by a year's trade, ending December 31st, 1754, 708*l.* 7*s.* 4½*d.* and by father's will 5000*l.* so those two sums (being the whole gain) carried on to balance stock, it appears, by the close of your accounts, you are then worth 11,009*l.* 11*s.* 10½*d.* So this sum 11,009*l.* 11*s.* 10½*d.* which appears, according to your accounts, to be your neat stock, being first entered in the balance on the Creditor's side, then your Debts, as they follow in your Ledger, which being added together, into one sum, must be your present gross stock; which appears to be 13,397*l.* 12*s.* 4½*d.* And now, to prove the same, you must then enter all your present stock on the Debtor's side of this balance; beginning at the account of cash in your Ledger, and so to every account as they lie. Where you find any wares unfold, or money due to you, it must be a part of the present gross stock, and entered here on the Debtor's side; which if it amounts to the same sum of 13,397*l.* 12*s.* 4½*d.* it is proved that your accounts have been correctly kept. Lastly, observing, if your goods in the warehouse, shop, &c. agree with your account of stock in this balance, it is evident that you have had justice done in your warehouse, &c. and, consequently, your books have been kept without error or mistake.

